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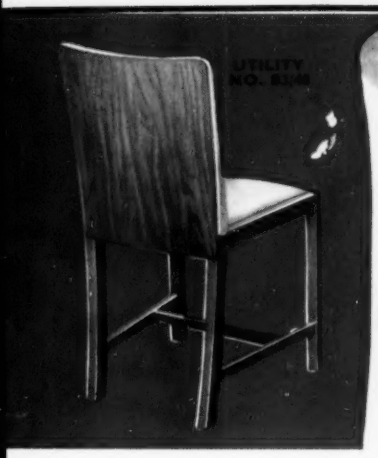
The Furnishing World

& FURNITURE BEDDING & UPHOLSTERY MANUFACTURER



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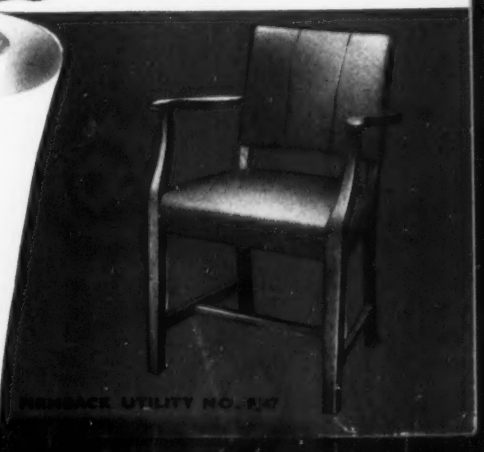

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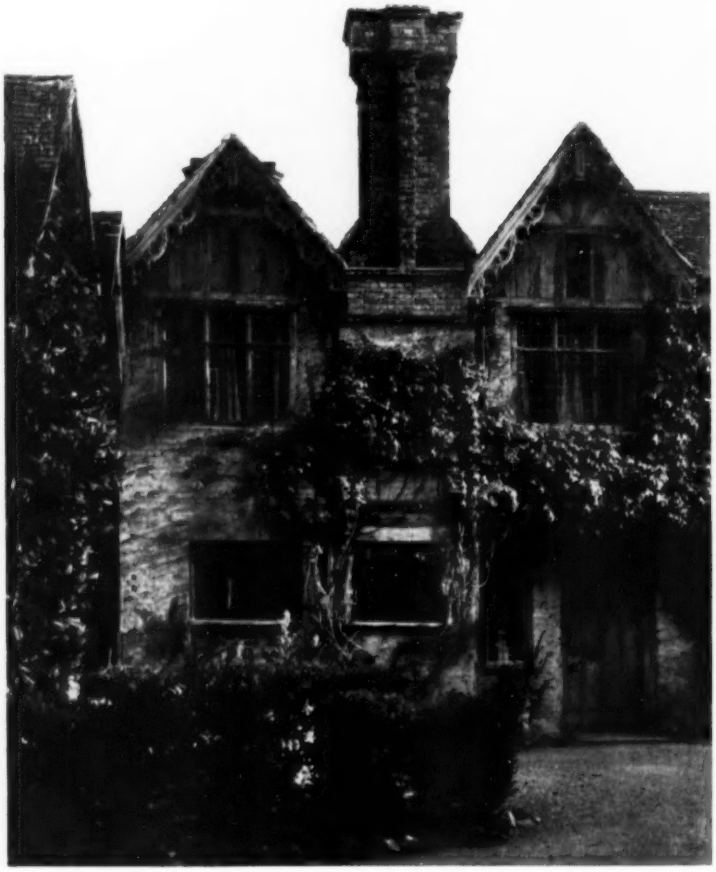

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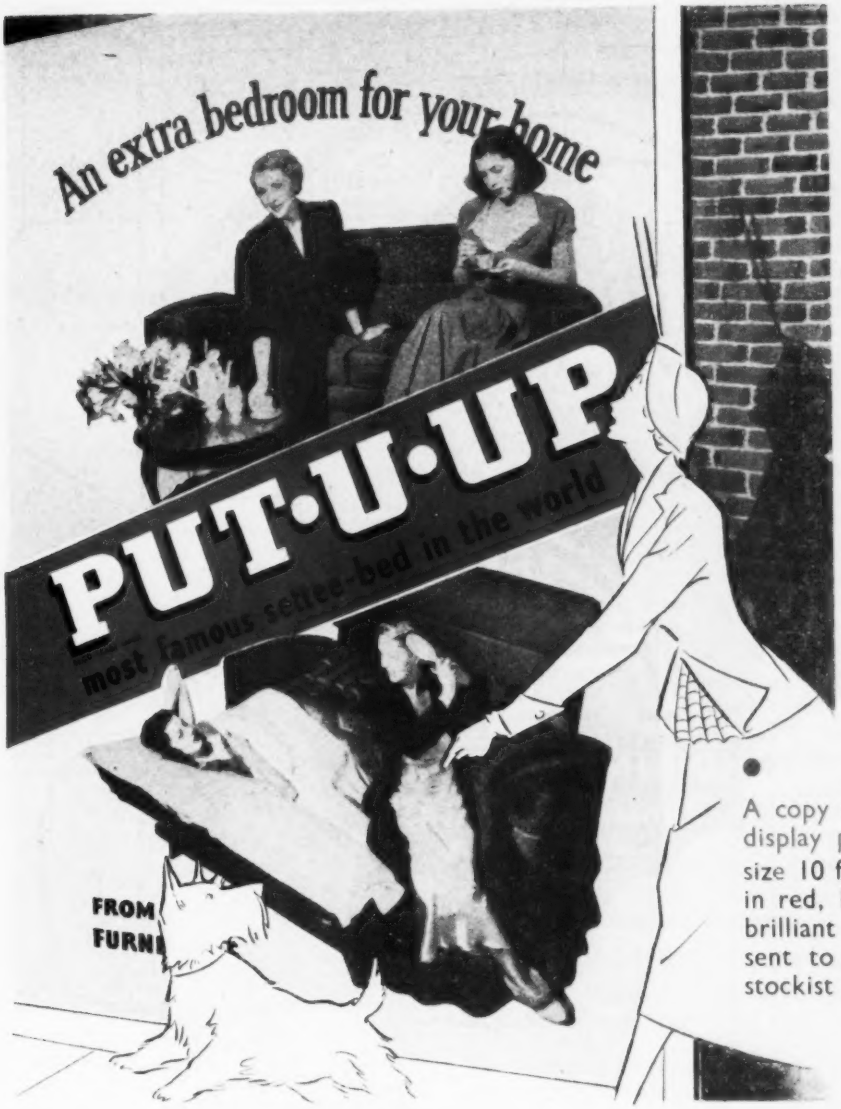

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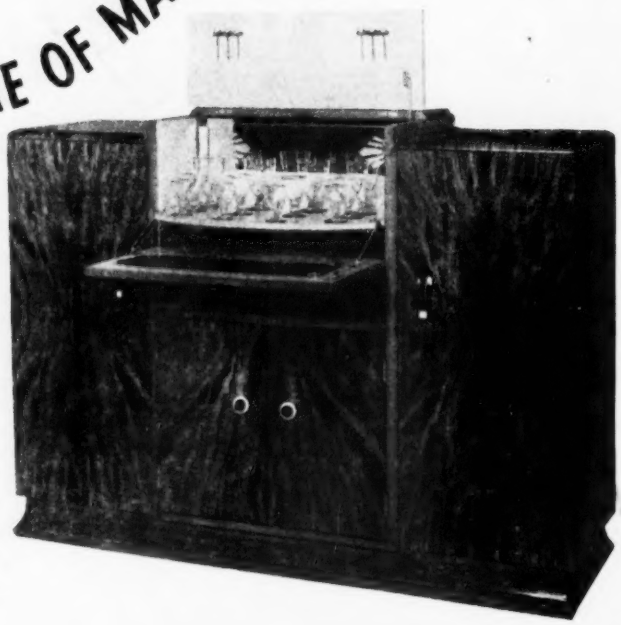

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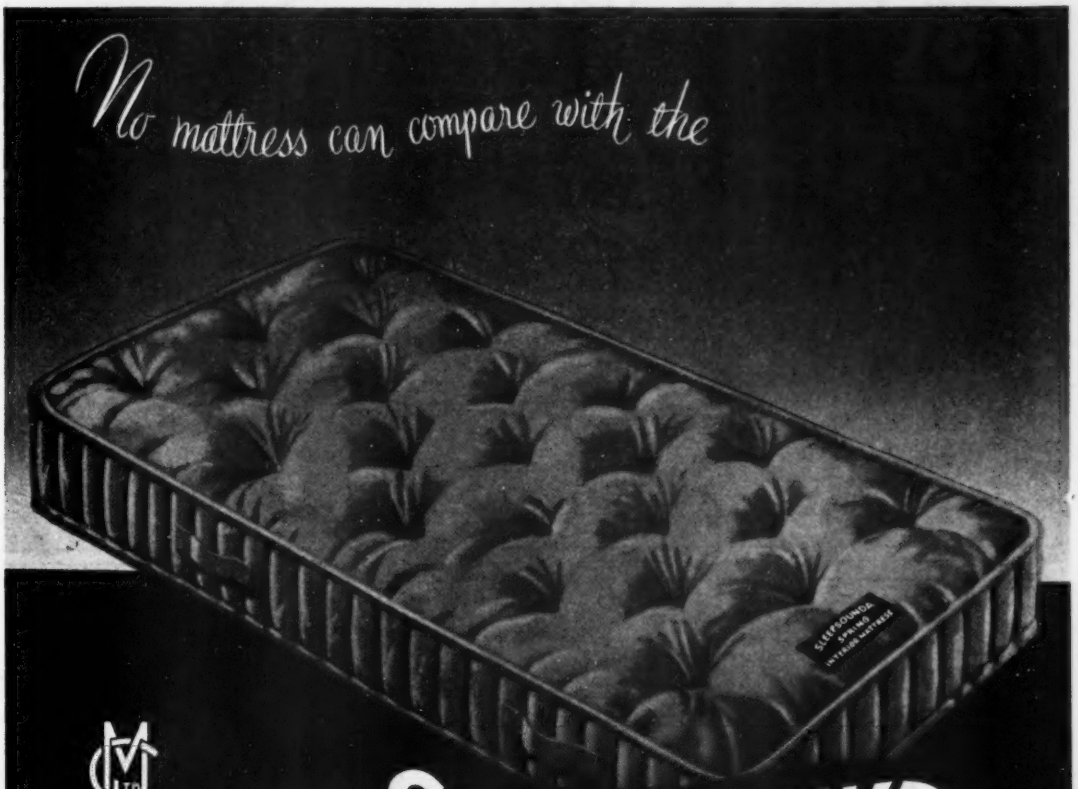

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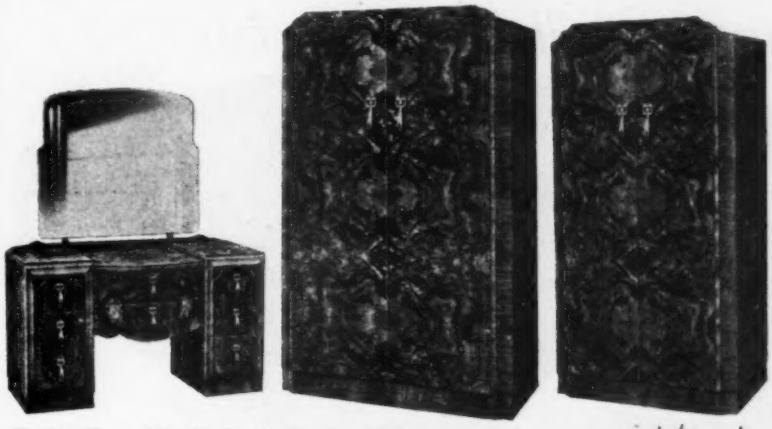

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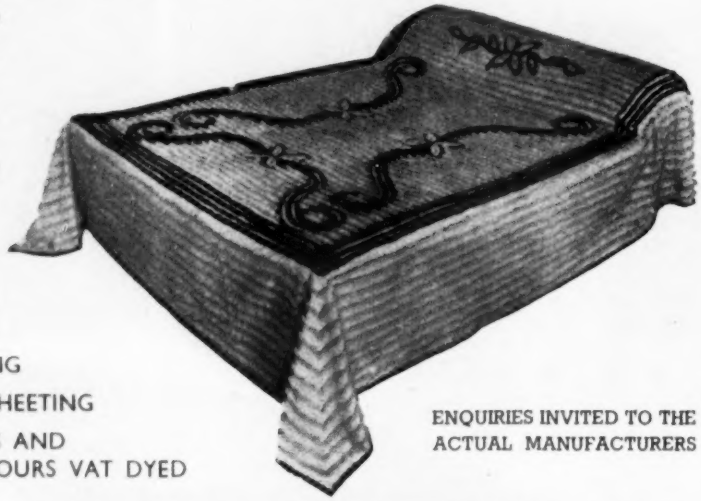

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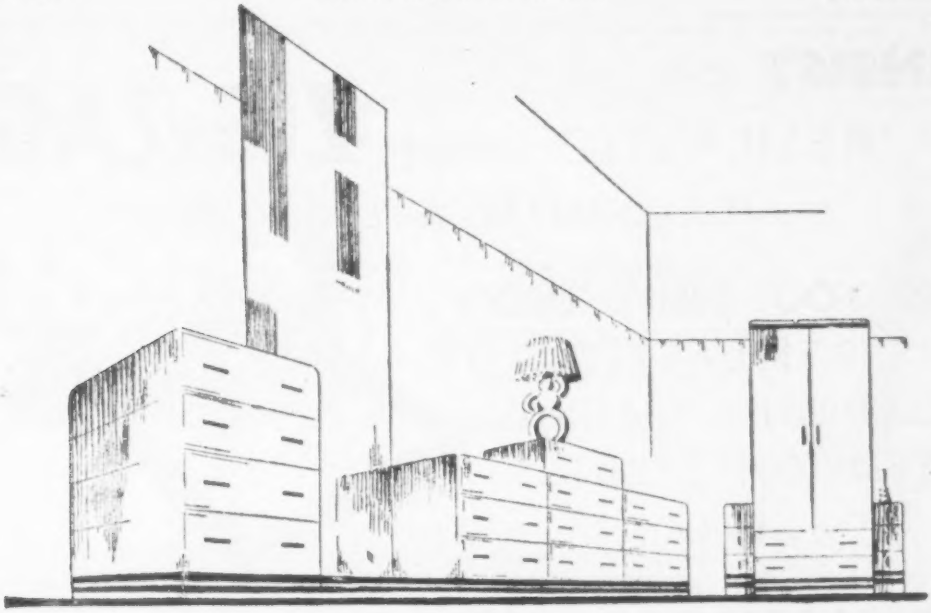

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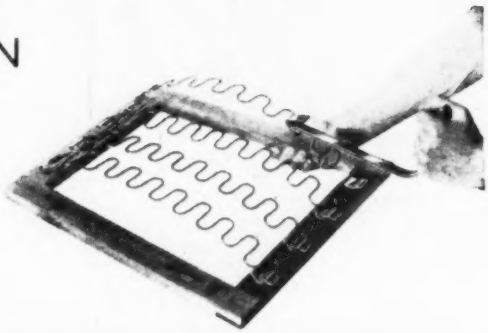

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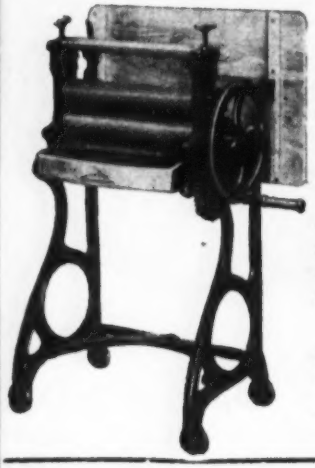

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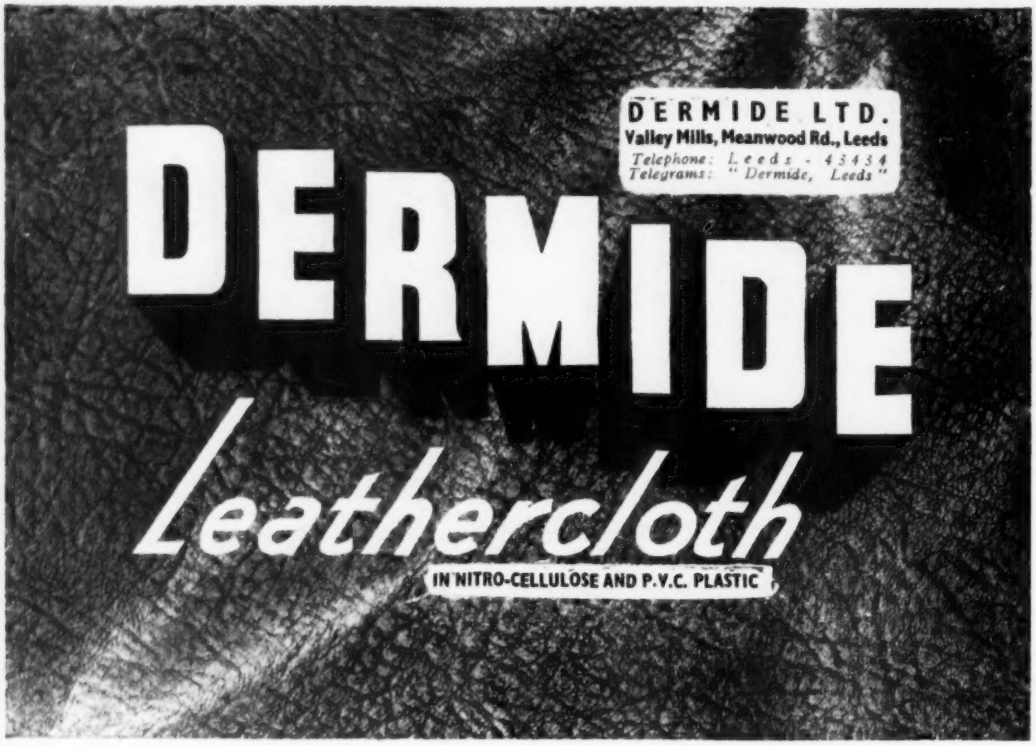

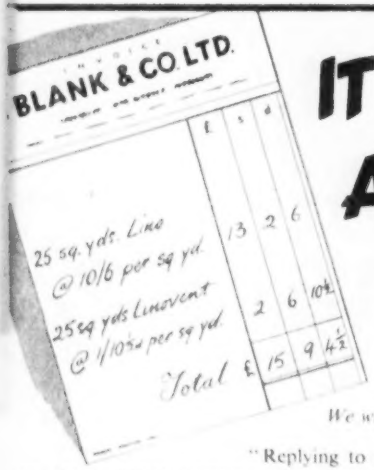

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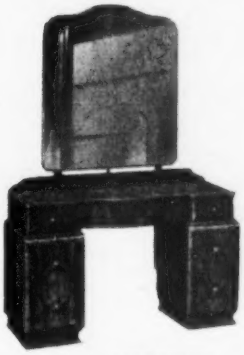

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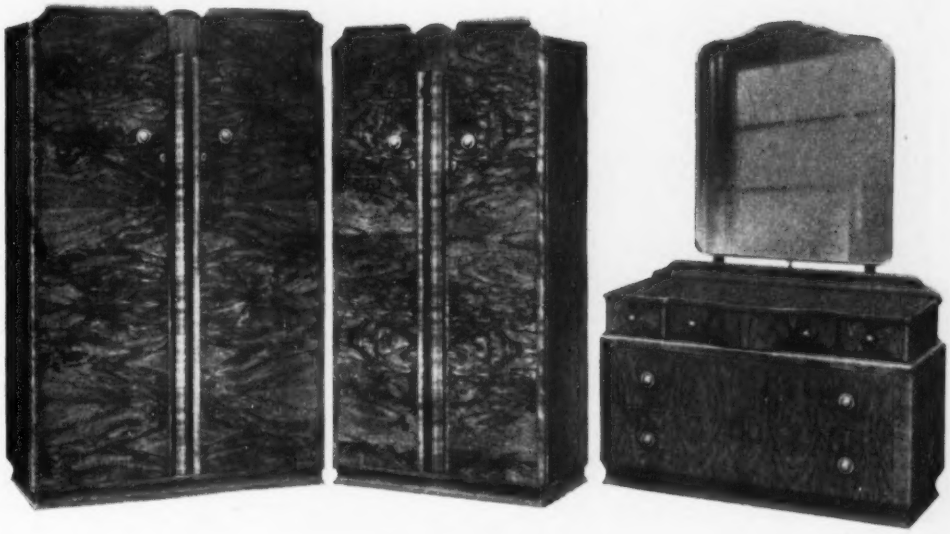

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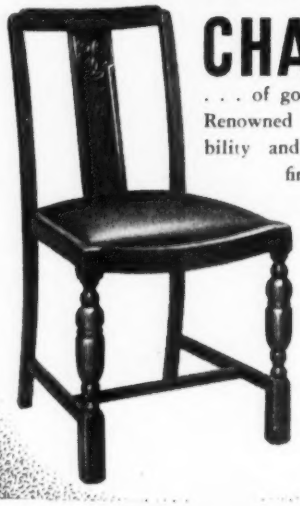

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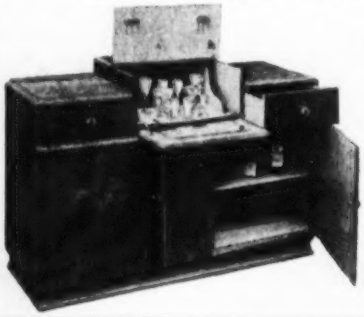

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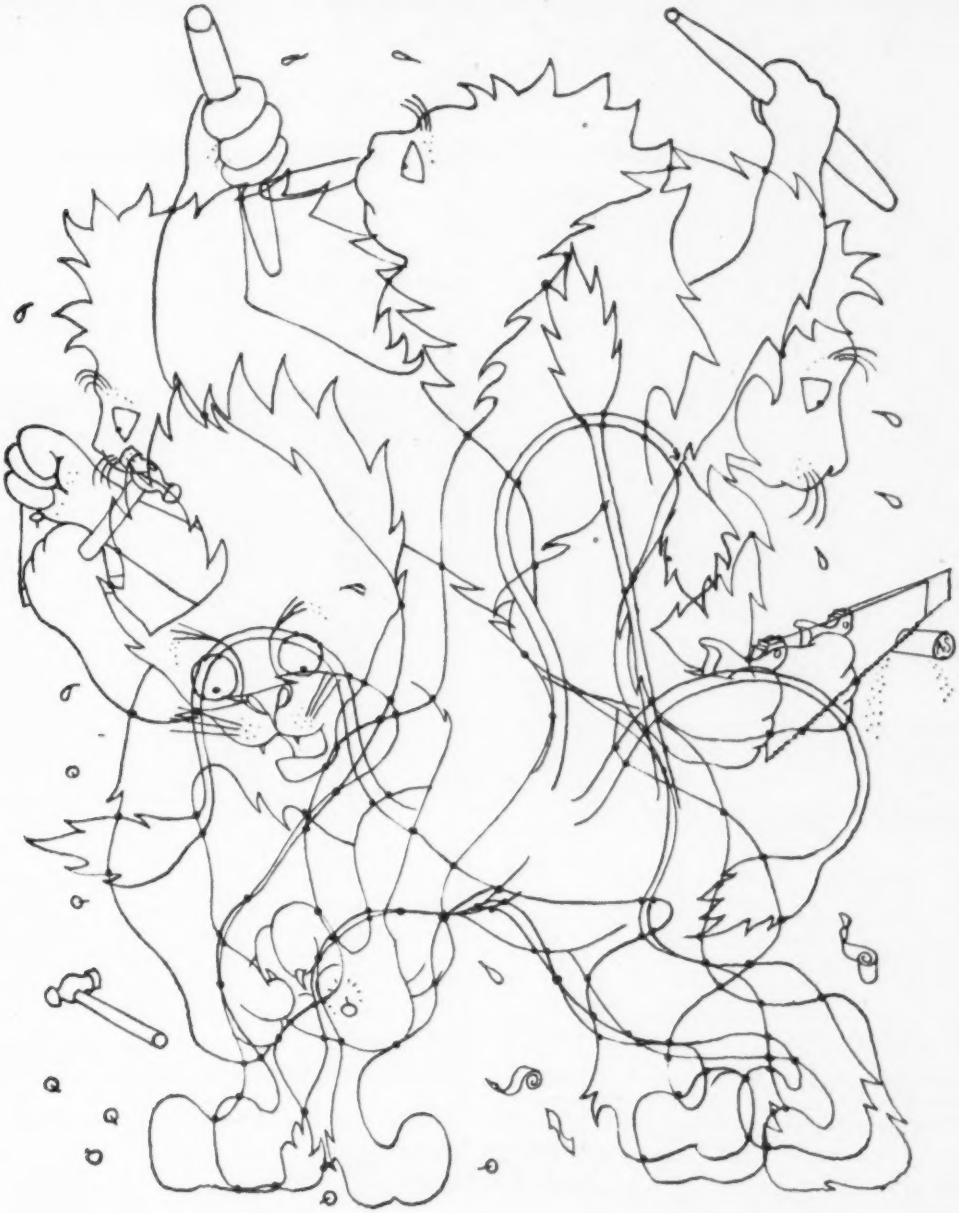

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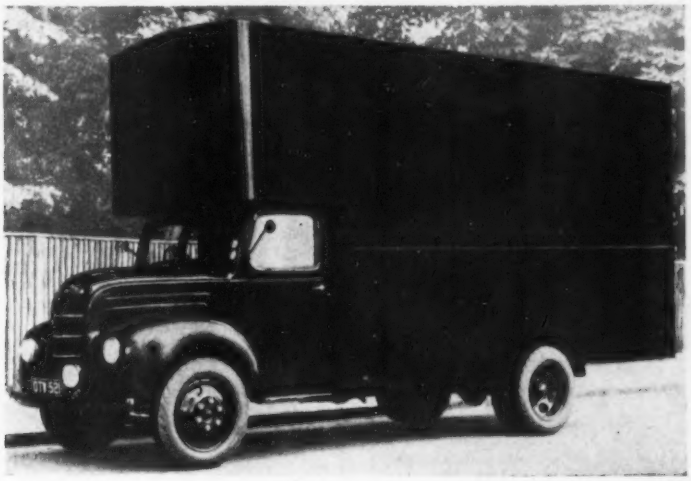

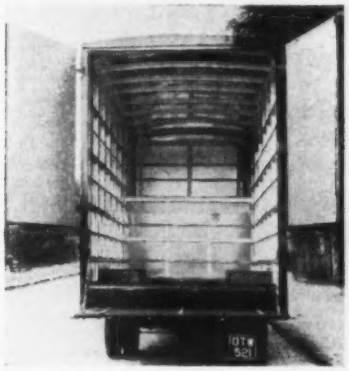

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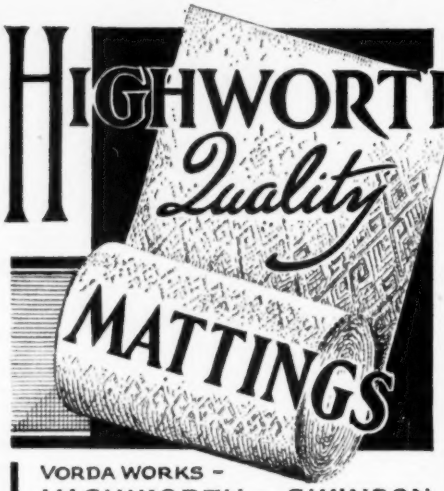

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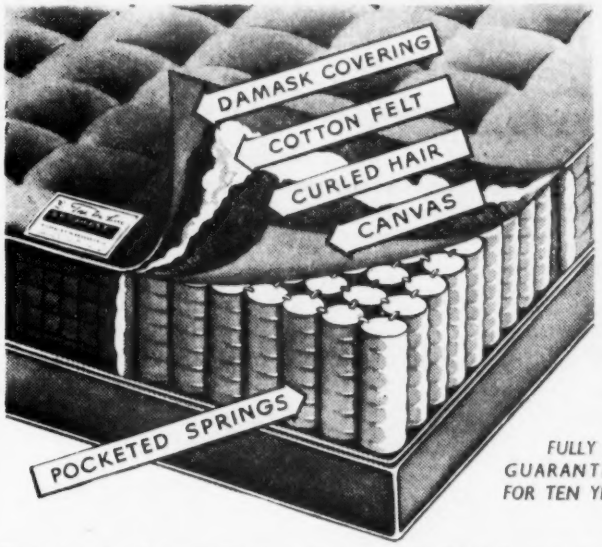

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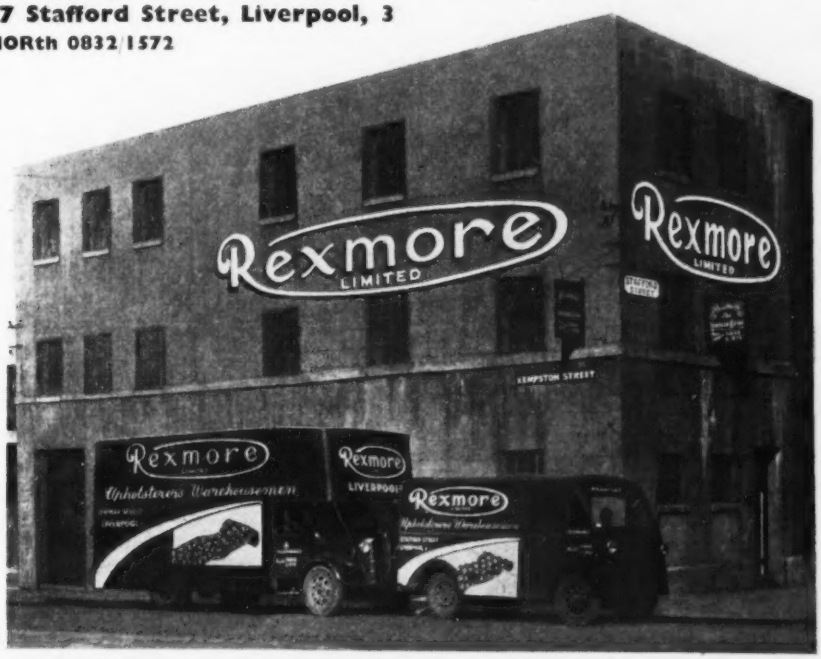

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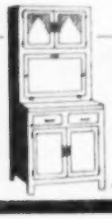

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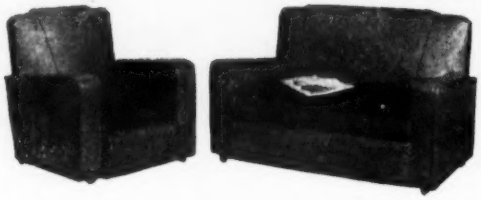

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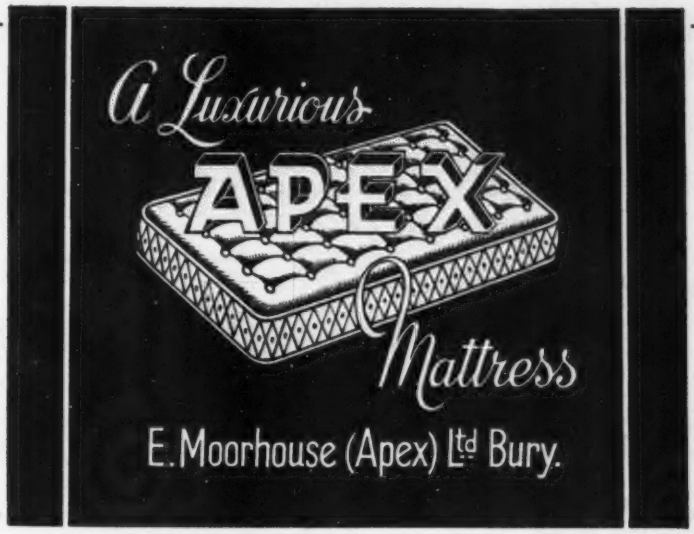

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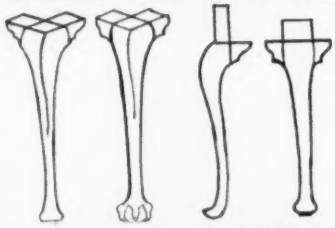

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June 23, 1950

FURNISHING FABRIC MEN IN PURCHASE TAX PROTEST

Future of Quality Goods Menaced

PURCHASE tax is killing British craftsmanship, compelling manufacturers to concentrate upon "safe" production rather than experimental and creative production, and undermining the faith of overseas buyers in our ability to turn out wares of the finest quality.

THAT is the gist of the speech made by the chairman, Mr. Ernest F. Goodale (Warner & Sons, Ltd.) who is chairman of the Furnishing Fabrics Federation, at a conference held at Caxton Hall, London, W., on Tuesday, to present "a combined protest against the continued discriminative incidence of purchase tax, which is imperilling the future of British quality goods and denying their use to the British public."

Among those supporting the conference was the Wholesale Furnishing Textiles Association.

Supporting the protest also were a number of trade unions whose membership covers the skilled section of the trades, as well as some livery companies and organisations interested in craftsmanship and good design.

The chairman said he had a very real and immediate concern in doing something to combat the permanent acceptance by the public of austerity standards which they, as manufacturers, knew would ultimately—and more quickly that was generally realised—have disastrous effects on their prestige in overseas markets.

"Deliberate Discrimination"

Since the war, purchase tax had continued and, with it, austerity and debasement of their consumer standards. The greatest single cause of this deplorable state of affairs was the discriminative principle in taxation and trade profit margins, which was designed deliberately to discourage the home demand for quality goods.

The pre-eminence in the export field of their quality wares could be maintained only by a continuous process of trial and error in the home market, and only that continuity could ensure the maintenance of their craftsmanship and the full employment of the skilled section of their workers.

"In my view, it will be one of the greatest psychological blunders in the history of British salesmanship if foreign visitors come here for the Festival of Britain to find our shops packed with Utility goods, relieved only here and there with goods that approach anything like the best quality standards, which our craftsmanship and incomparable industrial skills are capable of producing."

Danger To Exports

Miss P. Hornsby-Smith, M.P., supporting the chairman, said that quality in the export trade was vital; prices could only be competitive if assisted by wide home trade in quality goods. She believed that

(continued over page)

WINDING-UP ORDER FOR M. HALPERN, LTD

MR. JUSTICE VAISEY sitting in the Companies Court on Monday had before him a petition for the compulsory winding-up of M. Halpern (Furniture), Ltd.

Counsel stated that the petitioner's debt was £3,850, it was for timber supplied to the company. There were also debts of £45,000. There was every reason why the company should be wound up. A receiver was already in possession. There were two supporting creditors for a larger sum.

His lordship made an order for the compulsory winding-up of the company.

FURNISHER DIES ON BOWLING GREEN

WHILE playing bowls at Ipswich on June 16 with the Leicestershire touring team, Mr. Walter J. Hipwell, for many years in business at Hinckley, Leics, collapsed and died, aged 75.

He was at one time a partner in the Hinckley house furnishing firm of Heawood & Hipwell, but later began business on his own account.

For many years he carried on the furnishing business now known as Hipwells, Ltd., in Station Road, Hinckley.

Mr. Hipwell retired from active association with the business a short time ago, and the business is now controlled by his son, Mr. C. W. Hipwell.

B.F.M. Issue Entry Rules for Design Contest

THE B.F.M. is organising a competition for the design of a chairman's chair of modern design which will be the focal point of the Council Chamber. The chair is to be constructed of oak.

THE conditions of entry are:

Designs may be submitted in "line" or "colour" and it is not necessary to submit any details of construction.

The dimensions are to be the average of a normal chairman's chair as regards the width of the seat and the depth from back to front; the height of the seat to be 20 inches from the floor. The seat and back to be padded.

The design of the back panel is to incorporate the abbreviation of the Federation's title "B.F.M."

The Competition is open:

(a) to any Member of any Constituent Association of the B.F.M.;

(b) to any employee of any such Member;

(c) to any professional designer or architect;

(d) to any student of design or of furniture making, in any Technical Institute or School of Art.

There is no charge for entry to the Competition.

The following prizes are offered, subject to entries of suitable quality being received:

1st: 25 guineas.
2nd: 10 guineas.
3rd: 5 guineas.

Ownership (including copyright) of all prize-winning designs is to pass, on award, to the B.F.M.

Designs will not be returnable to competitors.

Numbers will be attached to each design by the secretary, Design Competition, B.F.M., 17, Berners Street, London, W.1. Designs must bear no name, nom-de-plume or any other identification mark.

Entries must reach the B.F.M. not later than *November 30.*

The B.F.M. will not be responsible for loss of or damage to the designs submitted, howsoever caused, nor for delay in receipt.

The entries will be judged by Mr. T. G. Restall, Mr. E. H. Pinto and Mr. Robert Symonds, whose decisions shall be accepted, as a condition of entry, as binding on all competitors.

On all matters in connection with the competition, except those relating to the judging of the entries, the decision of the appropriate Committee of the B.F.M. shall be final.

Serious Danger to Quality Fabrics

(from previous page)

the time was fast coming when they would return to good quality goods which lasted longer and wore better.

Among the representatives to speak, was Mr. W. R. S. Bond, for the Wholesale Furnishing Textile Association, who said that, in better-quality lines of furnishing fabrics, it was no longer practicable to experiment on a large scale with new designs, technique and colourings, owing to the drastic reduction of home sales caused by the very high rate of tax.

"Thus, no new and substantive trade for the future is being built up and a short-sighted policy, dictated by the immediate conditions, is being forced on the trade, a situation entailing real and serious danger of the loss for the future of much of the industry's high-quality production both for the home and export markets."

Unless steps were taken very soon to reopen the home market in high-class furnishing fabrics by a drastic reduction, or removal, of purchase tax, export trade in this old industry would be damaged beyond repair.

The various associations supported the conference with a variety of their articles, showing the prices with, and without, purchase tax.

Displayed by the Wholesale Furnishing Textiles Association were such fabrics as woven striped prints at 29s. with purchase tax, and, without it, 20s. 9d.; tapestry at 71s. 9d. and 48s. 9d.; quilted tapestry at 33s. 6d. and 23s. 3d.

Probably the most effective exhibit was that showing household mirrors. Hanging mirrors, marked "luxury," liable to 100 per cent tax, mirrors built into dressing tables or hall stands, "not quite a luxury," 33 per cent, and built into Utility furniture, "necessity," no purchase tax. But break the mirror on the Utility dressing table, and a new one is liable to the full 100 per cent tax.

April Furnishing Sales 12 p.c. Down on March

SALES of furniture and furnishings in April were 12 per cent lower than in March, but compared with a year ago they were up by 10 per cent and stocks were 30 per cent greater.

The figures for the areas, compared with a year ago, are:

Furniture and Furnishings: Midlands and South Wales, +21; North-East, +16; London Suburban, +13; North-West, +8; South of England, +8; Scotland, +6; London Central and West End, +5.

Furniture and Bedding: Midlands and South Wales, +19; London Suburban, +18; North-East, +11; North-West, +5; South of England, +3; London Central and West End, +1; Scotland, —18.

Furnishing Fabrics and Household Textiles: Midlands and South Wales, +28; Scotland, +26; North-East, +17; South of England, +7; London Central and West End, +7; North-West, +5; London Suburban, +5.

Floorcoverings: Midlands and South Wales, +52; North-East, +45; South of England, +20; North-West, +17; London Suburban, +12; London Central and West End, +8.

During April independent furniture retailers continued the steady expansion in sales which has been maintained since the beginning of the year, their turnover being 12 per cent above March, and nearly a tenth above a year earlier. The cumulative turnover during the first three months of the present trading year was more than a seventh higher than it was during the same period of last year.

Coventry Furnishers Wind-Up: Give Funds to F.T.B.A.

THE Coventry Furnishers' Association has recently been wound up, as the area is now covered by the Coventry and District Branch of the N.A.R.F.

The former members of the Association kindly decided that the sum of £14 19s. 2d., standing to the credit of the Association, should be handed over to the F.T.B.A.

The Executive Committee of the F.T.B.A. desire to express their thanks to the president, Mr. Earle Roberts, and the members of the Coventry Furnishers' Association for this kind gesture on their part.

Essex Furnishers' Big Extensions

A LARGE-SCALE scheme to expand their furnishing business is now in progress by Blomfield & Co., Ltd., St. John Street, Colchester, Essex, who are having premises rebuilt at 2a, St. John Street, to provide additional furniture and soft furnishing showrooms adjoining their hardware store, and directly opposite the firm's present furnishing premises in the same street. Cost of this construction scheme is estimated at £8,000.

Mr. F. J. Parsley

Outlining the plan to a *Furnishing World* reporter, Mr. F. J. Parsley, furnishing director in charge of this development scheme, said: "We hope the new premises will be ready to open in about six weeks' time. The actual shop will have a separate street level entrance to that of our hardware section next door, but the first floor will run the full length above the two shops, thus giving us one large showroom for the display of furniture and soft furnishings. Broadly speaking, we shall have four times the cubic feet devoted to all sections of the furnishing business than we had pre-war."

Hundred Years Old

This progressive business, acquired in 1860, entered the furnishing trade in 1890 when under the ownership of the late Mr. J. Blomfield, whose sons, Mr. S. Blomfield (now managing director) and Mr. D. Blomfield, joined him to help with the running of the concern. Mr. D. Blomfield continues as a director, together with Mr. J. F. Blomfield, son of Mr. S. Blomfield, and Mr. F. J. Parsley, who was previously furnishing buyer. The buyership is now in the hands of Mr. A. Chapman.

De Gruchy Rebuild

A. De Gruchy & Co., Ltd., furnishers, etc., King Street, Jersey, C.I., are having their premises rebuilt as a modern store. This departmental business was severely damaged during the war years.

After 2 Years of Rumours

Big New Store for Eastbourne

Gloucester Interests Buy Dale & Kearley Site : Open Next Year

FOR two years the future of the imposing four-storeyed building on Dale & Kearley's corner site at Eastbourne has been a matter of speculation. Now, "Furnishing World" understands that it has been acquired by interests connected with Dentons (1943) Ltd., the well-known Gloucester drapery and soft furnishing store, and will be re-opened in about a year.

TWO years ago the site was sold to an unnamed syndicate through an Eastbourne contact, Mr. H. Wolfe, who declined to make any statement at the time.

Later, in an exclusive interview with *World's* Eastbourne reporter, Mr. Wolfe said that the "site would be developed as a universal stores which would be one of the finest things that had happened to Eastbourne."

During the next two years rumour after rumour went round the trade in Eastbourne as to who had got Dale's corner site.

Littlewoods were definitely interested in it at one time, making their enquiries through an Eastbourne estate agent. But that deal fell through.

Then Isaac Wolfson of G.U.S. was seen inspecting the premises and it was fully believed that G.U.S. had got the site. Nothing came of it.

The syndicate, through a finance corporation, then got an Eastbourne architect to draw up plans for converting the premises into 16 shops. Nothing came of that plan.

Soon afterwards, the syndicate approached Eastbourne Corporation with plans to convert the premises into a cinema and café. The Town Council turned the scheme down.

Late last year C. & A. Modes were rumoured to have taken over the premises. Nothing happened.

Now, it is understood that connections of Denton's of Gloucester have bought the premises and are expected to open up the stores on a pre-war scale in about a year's time.

It is also understood plans for reconstruction have been submitted by a Brighton architect, Alec Feldman, on behalf of "Derek Mansions, Ltd."

The news comes at a particularly interesting time for a trade slump is hitting the South Coast. Hastings traders are complaining that the banks will not permit any more overdrafts. The public are more cautious in buying than at any time since the 1921 slump.

"World" picture of the Dale and Kearley building.

Upholsterers Had Rawest Deal on Prices

Have Been Hit in Two Ways

"IT is true to say that of all furniture manufacturers upholsterers had a very raw deal on prices." This was said by Mr. J. Hall (R. Hall and Son [Upholsterers] Ltd.), chairman of the L.F.M. Upholstery Production Committee during his report on the past year at a general meeting of upholstery members of the L.F.M. last week.

MR. HALL said that from the very start of the freedom of design scheme prices had been fixed having regard to the minimum specifications, with very little room for manœuvre.

This view was made clear at the time the scheme was negotiated and it was, therefore, doubly unfortunate that the main brunt of rising costs resulting from devaluation should have fallen upon upholsterers.

Rising Costs—and Scarcity

Mr. Hall said that upholsterers had been hit in two ways. They had been hit by rising costs of price controlled materials and by scarcity of uncut moquette, resulting in their having to supplement their supplies of English uncut moquette with material from other sources at higher prices.

It was both unrealistic and unfair for the Board of Trade to ignore this fact when they had failed so signally to provide to manufacturers the material which they themselves made available on upholstery supplied to the public.

Commenting on the Government's policy that prices must not be allowed to rise even though quality may suffer, Mr. Hall pointed out that furniture bought by the public was expected to last a long time and that it was grossly unfair to force the public to buy upholstery in a covering material which might not give adequate wear, or to compel manufacturers to make it with inferior quality coverings because of a temporary situation.

In the industry's view the maintenance of good quality in furniture was a vital necessity which must not be overruled by passing political considerations.

Referring to labour relations in upholstery factories, Mr. Hall emphasised the importance of job times being evaluated by reference to time. He also stressed the importance of a proper regard by both management and operatives for J.I.C. agreements negotiated on their behalf.

Concluding his speech, Mr. Hall said: "The effectiveness of the association depends upon every one of you members doing your part and carrying out its decisions. We are in for a period of more keen competition and other circumstances are by no means tranquil. It is in these circumstances that a trade association can be most effective and helpful to its members and if you feel that your association is not doing what it could, it is up to you to do more than criticise—you should make helpful suggestions."

During the discussion which followed, members stressed the importance of not allowing price competition to depreciate quality and it was also felt that the L.F.M. could be of service in particular cases to assist members to know their costs.

There was also a long discussion of difficulties arising out of the implementation of the recent J.I.C. agreements and it was noted that any real difficulty which had occurred had been in upholstery factories only.

The following were elected members of the Upholstery Production Committee for the ensuing year:—

L. Bloom (Winter and Bloom, Ltd.); E. W. Dowsett (Lea Bridge Industries, Ltd.); S. Englender (S. Englender, Ltd.); Philip E. Faith (Faith, Ltd); J. Hall (R. Hall & Son [Upholsterers] Ltd.); B. Hensher (Standard Upholstery Co.); G. A. Hensher (George Hensher, Ltd.); D. A. Jones (M. Stephany, Ltd.); H. Marks (Henry Marks [Upholstery] Ltd.); L. R. G. Oxer (Luxury Upholstery, Ltd.); A. Rebak (O-So-Ko-Si [1939] Ltd.); W. E. Stacey (C. & M. Davis, Ltd.); A. J. Thomas (Greaves and Thomas, Ltd.)); M. Ziff (I. Ziff & Son.)

Harold Wilson tells "F.W."—

U-Furniture Tariff Question Is Being Considered

THE President of the Board of Trade, Mr. Harold Wilson, told a Press conference last week that the Government was, in general, in favour of moves by groups of manufacturers to promote an export campaign, as had been done recently by Scottish furniture makers.

ASKED by a *World* reporter if anything was being done to make easier the export to dollar countries of contemporary furniture in the Utility price range, Mr. Wilson replied that the tariff question was being examined, and something more definite might be forthcoming after the next conference.

The rest of the news that the President had to give was of import and export records in May.

The provisional value of United Kingdom exports in May was £183 million. This was only £1.4 million less than the record figure for March. May, however, contained 26 working days, against 27 in March, and after adjusting to a standard month of 26 working days, exports in May were £5.4 million higher than the record March rate.

The daily rate of exports in May was thus about 3 per cent higher than in March. On the 26 working day basis, exports averaged £172.9 million in the first four months of 1950 and £151.5 million as an average for the whole of 1949.

Imports at £228.8 million were higher than in any previous month, partly as the result of seasonal influences, bringing imports in the first five months of the year to a level of 14 per cent above the same period last year.

The provisional value of U.K. exports to Canada in May was £12.4 million, and to the United States £8.2 million. The United States dollar value of May exports to Canada was the highest monthly figure yet achieved in the export drive.

New Carpet Department

An extension of the departmental business of J. W. Kitching, Ltd., Myrtle Bank, Main Street, Grange-Over-Sands, Lancs, has taken place with the opening of a new additional carpet department.

Hardwoods Must Be Re-Classified

MR. RUSSELL asked the President of the Board of Trade in the House of Commons last week whether, in order to encourage the greater use of Colonial timber, he will consider reclassifying timber described as hardwood according to the weight of wood per cubic foot and the uses to which it can be put.

Mr. H. Wilson: As the import of all, and distribution of nearly all, hardwoods is now handled by private traders, I am not in a position to adopt the hon. Member's suggestion.

Mr. Russell: Could the Minister say who can adopt the suggestion?

Mr. Wilson: Yes, Sir, the private trade. If the hon. Gentleman will perhaps discuss it with them, or if they see a report of his question, perhaps they may agree to adopt it.

Sir H. Williams: Cannot the Board of Trade classify timbers according to whether they are hardwood or softwood?

Mr. Wilson: In any figures there have ever been there have always been classifications of softwood and hardwood, but I think the hon. Gentleman's question asked for a simplification of a list of woods which is at present on a botanical names basis instead of on a basis of weight.

Mr. Ian L. Orr-Ewing: Will the Minister see that information—only some of which is available as the result of investigations by research departments under his control—about the performance of these timbers is more widely known?

Mr. Wilson: I shall be very glad to arrange for anything that can be done on those lines.

Fire Did Not Hold Up Production

A SMALL fire broke out in one of the factories of S. J. Alan, Ltd., Eleys Estate, Angel Road, Edmonton, London, N.18, at 10 o'clock on Monday morning.

The fire was put out in one and a half hours and only slight damage was sustained to certain raw materials.

Mr. L. Caller, director, told a *World* reporter that there was no hold-up of production and work was resumed almost immediately. No furniture was lost.

G. J. Keddie & Sons, Ltd., Southend-on-Sea, Essex, departmental store, have enlarged their bedding showroom.

Northern Men Oppose BFM Public-Admission Plan

Differences on Exhibition Policy

AT a meeting of the Council of The Northern Furniture Manufacturers' Association in Leeds, on Monday, under the chairmanship of Mr. A. Brewer, of Sunderland, it was decided after careful discussion that the Council was totally opposed to the decision of the B.F.M. to admit the public to the Exhibition.

It was also decided that the Council should give serious consideration to the possibilities of a Provincial exhibition.

Each item was discussed at some length and from every angle, and the views expressed in opposition to the decision of the B.F.M. to admit the public to their Exhibition, were very strong.

It will be recalled that at the annual general meeting of the Northern Manufacturers last March, the chairman (Mr. A. Brewer) and Mr. Frank Lupton, of Leeds, stressed that the Association would do their utmost to get a furniture manufacturers' exhibition for the North—at Manchester for preference.

Mr. G. Brooke Skilbeck, general secretary, also said on that occasion that he had fought very hard against much opposition, particularly from London, to establish the right of the North to have their own Exhibition.

Many "small" manufacturers expressed the view that taking space in London was too expensive.

No Mohair Shortage, says Wilson

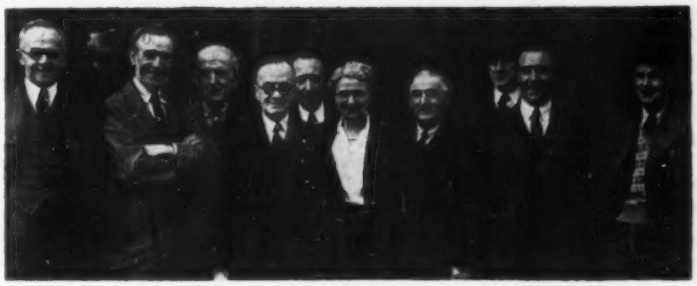
MR. PETER FREEMAN asked the President of the Board of Trade in the House of Commons last week whether he was aware of the shortage of mohair; and what steps were being taken to augment the supply.

Mr. H. Wilson: I am informed that there is no shortage of mohair, and, consequently, the second part of the question does not arise.

Mr. Freeman: If I send my right hon. Friend details of a case in Newport in which perambulators for babies have been held up for three months for want of this material, will he look into this case?

Mr. Wilson: Yes, I shall certainly be prepared to look into it, but I am informed by the trade that they do not consider mohair is in short supply.

8 of Staff Have 400 Years' Service



How's this for a record! Not many firms can claim that their teams of workers have held together as well as that of Turley & Son, Ltd., furnishers, George Street, St. Helens. Members of the staff pictured above have more than 400 years' service between them. Left to right are: Mr. N. G. Turley (director), Andrew King, wood carver (47 years' service), Jack Howard, cabinet maker (31 years' service), W. Molyneaux, manager (54 years' service), Jim Fletcher, representative (48 years), Miss H. Platt, sales department (37 years), George Langley, representative (44 years), Jack Range, transport (37 years), A. E. Sawyer, representative (21 years), and Mr. Ernest B. Turley (director). (Picture by St. Helens and District Gazette.)

Viewpoint

RETURN OF A VITAL SERVICE TO THE TRADE

THIS week we have very special news for every retail furnisher of enterprise in the country.

Our oldest readers will remember that, when *Furnishing World* was first published some twenty years ago, it soon became famed for its feature stories on retail selling. While maintaining a complete service of news, it concentrated on providing an additional service, one that was entirely new to furnishing trade journalism.

Altogether we published hundreds of illustrated articles on practical merchandising plans. We provided retailers with a series of new and proved ideas for increasing sales; for regaining old or capturing new customers; for turning dull seasons into profit-making months; for improving window display and salesmanship; for finding entirely new markets for furnishings . . . and so on.

Came the war—and the strict rationing of paper, together with the necessity for using all available editorial space to keep the trade in touch with the latest emergency regulations, forced us to abandon this important feature.

★★ NEXT WEEK *FURNISHING WORLD* WILL RESTART THIS VITAL SERVICE TO THE RETAIL TRADE.

For months, our headquarters staff in London and our large band of reporters and feature writers throughout the kingdom, have been combing every source of information—and inspiration. Gradually they have been building up a series of feature stories which will surpass, we believe, even those articles which we published in the earlier days of this successful service.

Altogether, nearly 100 writers have received instructions to watch for, and report, every new selling and merchandising method and plan, every new way of improving business and organisation.

Articles already "on the stocks" include: *How a Furnisher Trebled His Sale of Mirrors in One Week; A Holiday Special That Brought the Crowds; How a Firm Found the Right Way to Exploit its Trading Birthday; a Seven-Point Plan for Selling Furnishings to Caravan Dwellers; the Right and Wrong Ways of Draping Fabrics for Display* . . . and so on.

We urgently suggest to all our readers that they should cut out these articles and file them carefully for future reference. Not all of them will be capable of immediate use. Some will have to wait for the right season, or the right psychological moment, for their adoption in the selling campaign.

If these articles are filed, they will eventually provide a complete handbook or compendium on selling plans for retail furnishers.

★★ WATCH FOR THE BEGINNING OF THIS NEW SERIES IN NEXT WEEK'S ISSUE.

The Profit-Margin Gap is Vanishing

FURNITURE prices must rise. And the increases must be permitted by the Board of Trade very soon.

That is the consensus of opinion of the furniture making industry.

This is no idle or selfish demand for extra profit. The fact of the matter is that the gap between costs and selling prices has become so narrow that the margin has almost vanished.

★★ The cost of raw materials has been rising steadily since devaluation of the pound sterling. So has the cost of labour, following the new agreement on pay and holidays. And the additional 9d. a gallon tax on petrol, with purchase tax on the chassis of new lorries and vans, has perhaps added that last straw.

Surely the Government must soon see that the present stipulated ceiling prices are totally inadequate. They are equivalent to a decree that furniture manufacturers should run their businesses at a loss—or, at least, at such uneconomic prices that a failure of the whole structure of furniture manufacture is threatened, a failure that would disrupt the housing and house-equipment programme.

And don't forget that it is those makers (there are very many of them) who have only just squeezed their quality products into the Utility range, who have kept this quality at the highest possible grade, who are giving the public the very best value for money—it is these who will be "killed" first, or be forced to make non-Utility for the few.

★★ This is a matter of the greatest urgency. Unless the Government acts quickly, we forecast a total collapse of the economy of furniture manufacture. And, in spite of the Chancellor's avowed demand that the Cost of Living should be kept down, we believe that he may realise the seriousness of a situation that might result in a total break-down of supplies of furnishings for those homes which, admittedly, are being built at a very slow pace.

★★ That is the position. Permitted ceiling prices must rise to allow economic production in view of increased costs. The only alternative is a decrease in quality. AND AGAINST THAT THE FURNITURE INDUSTRY HAS RESOLUTELY TURNED ITS FACE.

The next move is with the Government.

personally speaking...

NEWS OF MEN YOU KNOW

CONGRATULATIONS to **Percy Sherwood,** a director of L. and P. Schweitzer, furnishers, The Wicker, Sheffield, who was married on June 15 at the Wilson Road Synagogue, Sheffield, to **Miss Claudine Angel,** only daughter of Mr. and Mrs. I. Angel, of Crossways, Doncaster. Mr. Sherwood is the younger son of Mrs. S. Schweitzer and the late Mr. Schweitzer, of Slayleigh Lane, Sheffield. Many people in the trade were among the guests.

☆ ☆

KLUG & SONS, LTD., Kayaness Works, Whitmore Road, Shoreditch, London, N.1, tell me that they have appointed a new representative. He is **C. S. Baines** and he will cover Lancashire, Cheshire, Westmorland and North Wales.

☆ ☆

I AM sorry to have to report that, owing to ill-health, **T. W. Bilby,** secretary of M. Stephany, Ltd., will retire at the end of this month. From July 1, Mr. Bilby will be living at Chelsea House, Clacton, and he asks me to say that he will always be pleased to see any of his friends who may pass that way.

☆ ☆

I MADE a mistake last week, when I said that **J. H. Shackleton** was formerly furnishing fabrics buyer for Lefevres of Canterbury. Mr. Shackleton bought only dress fabrics for Lefevres.

☆ ☆

A NOTE from Cheslers, the furnishers, of 47 Coventry Road, Small Heath, Birmingham, asks me to say that **Sam Chesler** wishes to thank his many friends in the trade who have made enquiries and sent good wishes during his recent illness.

☆ ☆

WHEN **J. I. McDonald,** manager of the Scottish Co-op.'s furnishing department, retires on July 22 he will be succeeded by **William Graham** who is, at present, assistant manager of the department.

A Smile with Betts

"These are a job lot we bought from an Atlantic liner."

Norman Clark

I HEAR from William Lawrence & Co., Ltd., Colwick, Nottingham, that they have appointed **Norman H. Clark,** as their representative for the whole of Wales, Shropshire, Worcestershire, Herefordshire and Monmouth. Mr. Clark was formerly manager of the company's Nottingham showrooms. He takes up his new appointment on July 3. **A. L. Payne** takes over the management of the showrooms in Mr. Clark's place.

☆ ☆

A LITTLE licence is allowable in a fishing story, but I'm afraid I went a little too far in my story of the Sawtell fishing expedition. I described **Mr. and Mrs. Stanley Sawtell** as being connected with John Sawtell & Co., Ltd. This, of course, is wrong. It should have read B. Sawtell & Sons, Ltd.

☆ ☆

AT the recent annual general meeting of the Association of British Roofing Felt Manufacturers, **Edgar C. Turney,** managing director of Permanite, Ltd., was re-elected chairman for a further period of twelve months.

☆ ☆

NEWLY appointed East End of London representative for the furnishing fabrics department of Lister & Co., Ltd., Manningham Mills, Bradford, is **A. T. Wicks** who has been with the company for some 35 years. At one time he called on makers-up but has recently been visiting retailers in the Home Counties and East Anglia, and an announcement with regard to this area will be made in the near future.

☆ ☆

THE Bedding Makers' Executive Committee has unanimously agreed to support the appointment of **Harry Burgess** to the British Standards Institution sub-committee for cellular rubber.

Nomad

International Textile Conference

Is 40 p.c. Distribution Cost on Textiles Too High ?

THE International Conference on Wholesale Textile Distribution, held under the auspices of the Wholesale Textile Association of Great Britain, opened at Connaught Rooms, London, W.C.2, on Monday.

THE first lecture of this one-week conference dealt with "The Cost of Distribution," and Mr. W. A. Cooke (vice-president of the Wholesale Textile Association) said that they still had to face the question of whether the total distribution cost of nearly 40 per cent of the customer's money on textile goods was too high.

So much depended on how production and distribution were organised. The acid test was not a question of how much went to (a) production, or (b) distribution, but what was the effect of the interrelation of these two upon the final price paid by the customer.

Shortest Route Not Cheapest

Since about 70 per cent of all textile goods for consumption passed through the hands of both wholesale and retail, there must be an economical reason for this form of distribution. The shortest route was not necessarily the cheapest one.

In order to achieve the greatest economy, the manufacturer who had organised his factory on the basis of large-scale production had to have the best machinery possible, and a staff of experienced workpeople. His production should have a steady rhythm. He could not allow goods to pile up in his factory, because they would take up a lot of room and would lock up a great deal of money.

The demands of Mrs. Smith, however, had no such rhythm and the retailer did not want to lock up too much money either, because he had to carry a large variety of merchandise. If the manufacturer sent a traveller to see him, the order would not be a big one, nor would it be given very frequently. It would, therefore, be very expensive to do a "direct" from factory to the retailer trade in this one item of goods.

The wholesaler, however, could make regular calls because, if he did not sell, say, some dusters, he would be able to offer an extensive range of other goods, and probably obtain an order which was worthwhile in the sense that the gross margin as a whole would at least cover, and possibly more than cover, the expense involved.

Mr. Cooke then dealt with the varying margins taken by the retailer. Were these percentages arrived at by guesswork, or did the trader take as much as Mrs. Smith could be induced to pay?

The answer was that, in normal times, the force of competition and the operation of the price mechanism would take care of the matter. Experience had shown that a minimum percentage of so much had been necessary on a given class of goods, more on some and less on others.

When U-Furniture Is Altered: Tax Ruling

WHEN furniture made to Utility specifications is altered by the manufacturer to suit the wishes of the registered purchaser, Purchase Tax is not payable on any chargeable materials used in the course of alteration. Tax is, however, payable at the appropriate rate on any chargeable materials used in the repair or alteration of an article of U. furniture after it has once been delivered or appropriated.

Birmingham Golf Gives F.T.B.A. £50

THE Birmingham and Midland branch F.T.B.A. annual golf tournament was held at the North Worcestershire Golf Club last week.

About 60 people took part and about £50 was raised. The event was organised by Mr. A. E. Hands (Kean & Scott, Birmingham), Mr. J. O. Hill (West Bromwich) and Mr. G. King (Solihull). The trophies were presented by Mr. A. Porter (managing director of Kean & Scott, Ltd.).

Winners were: Trade, morning.—Skinner Cup: 1, G. Jones (Kidderminster); 2, F. J. Hands (High Wycombe); 3, T. Little (Kidderminster). Corbett Cup: 1, A. F. Taylor (Birmingham); 2, R. Hill (West Bromwich ; 3, R. Woodward (Kidderminster). Best gross.—H. S. Cave Cup: F. W. Smith (High Wycombe).

Open.—Halliday & Lawrence Cup: 1, E. Major (Birmingham); 2, G. Jones (Kidderminster); 3, F. J. Hands (High Wycombe). Clarke & Gough Cup: 1, C. Hadlington (West Bromwich); 2, F. Golby; 3, A. F. Taylor (Birmingham).

Trade, afternoon.—Vono Cup and Harrison Cup: 1, A. F. Taylor (Birmingham) and N. Pratt (Walsall); 2, A. Shenton and J. Carter (West Bromwich).

Open.—Cheshire Cup and Tomkinson Cup: 1, A. F. Taylor (Birmingham) and N. Pratt (Walsall); 2, B. Shenton (West Bromwich) and J. Carter (West Bromwich). Repose Cup (best aggregate): F. G. Hands (High Wycombe).

Golf Correction

In giving the results of the golf meeting of London Area No. 1, we should have mentioned that, in the Bogey Competitions, Messrs. D. J. Symington and J. Weir and Messrs. M. T. Hecker and S. Hecker tied with equal scores. As a sporting gesture, lots were drawn and Mr. Symington and Mr. Weir won.

Incidentally, the John Barclay Jacobs Cup was won by Mr. G. Gadsdon.

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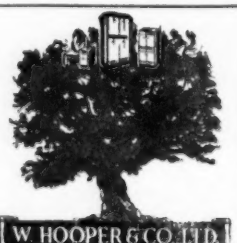

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2 Threats to Lino

Hessian Shortage Cuts Supplies

AN acute shortage of hessian is threatening seriously to limit linoleum production in Scotland. Efforts to obtain foreign hessian to maintain production have been unsuccessful as a result of slow-moving Government machinery.

After a considerable amount of delay authorisation was given for imports from France but by that time the French had sold their hessian elsewhere.

This example of bureaucratic control and apparent indifference to the successful operation of an export industry has caused the Linoleum Manufacturers' Association to point out the difficulties involved.

Crushed paper and felt backing are both suitable for linoleum backing but machinery is not available to handle such materials.

On the other hand food industries could easily use multi-wall paper bags (and are in fact doing so) leaving textiles available to industries such as the floorcloth industry for which hessian is a vital need.

. . . and Oils Tax Will Mean Higher Prices

THE increase in tax on light oils would mean that linoleum would go back to its old price, said Mr. Mark Hewitson (Soc., Kingston-upon-Hull, Central), national industrial officer of the General and Municipal Workers' Union, in the debate on the Finance Bill last week. Mr. Hewitson said he did not think that workers in the lino industry would be content to carry on at their present basic wage of 95s. a week.

"They will be justified in promoting their claims, and trade union officers who put their case will be justified in saying that if the Chancellor can raise the price of a commodity by this tax then he has no right to say to the workers: 'Restrain yourselves'," he said.

For Inclusion in "U" Schedules

AS the result of a decision of the Bedding Makers' Executive Committee, specifications and costings for shake-up beds, box springs and upholstered base production are being prepared for submission to the Board of Trade with a view to these articles being included in the Utility schedules.

Bedding Materials in the News

Alarm at Sub-Standard Fillings: B.o.T. Should Act

THE National Bedding Federation has received a letter from the National Association of Upholstery Felt Manufacturers, which says:—

"At a meeting of the Executive Committee of this Association held on May 2, it was resolved to seek a meeting between that Committee and the Bedding Makers' Executive Committee and the Raw Materials Committee of the British Furniture Manufacturers' Federated Associations, at which views on the following should be ventilated:—

"That this Association is alarmed at the tendency of materials now being used which are not conforming to B.S.I. standards and to consider whether the Board of Trade and the British Standards Institution should be approached requesting that present methods of inspection need revision and more strict policing."

This letter was read at a meeting of the Bedding Makers' Executive Committee and the view was expressed that the British Standards Institution set the standard and it was their business to see their specifications were maintained, and withdraw licences where they were not.

Members gave instances of feather pillows being sold 15 per cent below the maximum price, the feathers not coming up to the standard of cleanliness required for Utility. The same situation might arise in regard to other materials and the B.S.I. should take the necessary steps.

It was unanimously agreed that a meeting be arranged with the above-named committees.

Patent Springing in Utility Scheme

THE Board of Trade are willing to consider applications from bedding manufacturers for special licences to incorporate *their own patents* relating to spring units in Utility spring-interior mattresses, provided these have been proved satisfactory in use, are not below the standard for spring units approved for Utility bedding, and that the mattresses conform in all other respects with the Utility Specifications. Such mattresses to be sold within the maximum prices for the appropriate grade as specified in the order.

The Board have agreed to consult the National Bedding Federation on all such applications submitted to them before granting a licence.

Manufacturers must supply a full technical description, specification, proof of patent, and also acknowledge the terms and conditions relating to maintenance of specifications and ceiling prices.

Divans Must Have Legs

THE attention of bedding manufacturers is drawn to the fact that divans must be supplied with legs, which may be detachable; those supplied without legs are regarded by the Board of Trade as non-Utility bases and subject to purchase tax.

Non-Utility ticking or repp cloth may be used to cover divans and samples of these cloths in the case of the former should be submitted to the Board of Trade for approval.

EST. 1853

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Stockroom Dates

BLUESTONE & ELVIN, LTD., Walthamstow, E.17, will exhibit their latest designs in oak and walnut bedroom suites at the Adelphi Hotel, Cockburn Street, **Edinburgh,** from June 26-30. Mr. P. Berger and Mr. W. S. Mann will be in attendance.

* * *

D. M. DAVIES of Slough will hold an exhibition of their products, together with those of Sheer Metalcraft, Ltd., at the Hotel Metropole, **Brighton** (Telephone: Brighton 24041), from July 3 to 7 inclusive.

Mr. V. Greville-Smith, South-eastern representative, and Mr. A. E. Mann will be in attendance.

* * *

STONEHILL FURNITURE, LTD., will exhibit a completely new range of oak and walnut dining sets at the Imperial Hotel, **Hull,** from June 26-30 inclusive.

Mr. G. F. Hutchins and Mr. J. A. Lloyd Harris will be in attendance.

Closed for Holidays

S. TURNER (CABINET WORKS), LTD., Crawley Road, London, N.22, will close their works for holidays from August 4 to August 21, during which time no goods will be despatched or received.

Sample Czech Suite Here

KLUG & SONS, LTD., Kayaness Works, Whitmore Road, Shoreditch, London, N.1, inform us that they have now received the sample walnut bedroom suite from Czechoslovakia.

They consider this suite to be of exceptional quality, and the best they have imported to date.

On-the-rent Furniture

FAMILIES provided with homes by Kensington, S.W., Council are to be given the chance to buy up to £50 worth of furniture and pay for it £5 down and 5s. a week extra on the rent—2s. 6d. in needy cases.

Tenants who buy more than £50 worth will have to pay the excess amount as deposit.

£100 Fines for Overcharging

THE Economy Furnishers, Ltd., High Road, Chadwell Heath, Essex, were fined £100 with £5 5s. costs at Stratford Court for £9 overcharge on a carpet.

A director of the firm, Mr. Alfred Joseph, was also fined £100 and ordered to repay the £9 excess charge on the carpet.

Furnishers Lose Action Over Furniture Stored after Sale

FURNITURE which was purchased from and placed in store by Charles Bros., furnishers, Baldwin Street, St. Helens, was the subject of a claim at St. Helens County Court last week. Plaintiff was William Arthur Powell, Eskwaite Avenue, Carr Mill, who claimed that the furniture delivered to him in May, 1949, was not that which he bought in April the previous year.

Plaintiff was stated to have bought a sideboard, four chairs and a leaf table. Total price was £45 5s. Powell paid £10 deposit and asked for the furniture to be stored. By August, 1948, he had paid off the balance. When the suite was delivered it was in three different shades of oak and was not that which he bought. It was plainly second-hand. The one which he bought looked new, but he did not know it was second-hand until he was told so when he bought it.

Julius Simon Swift, a director of Charles Bros., said he showed Mr. and Mrs. Powell, a second-hand suite of dining room furniture. They were shown only one chair out of the four. It was the practice of the firm to do this, as there was not sufficient space to show all the four chairs.

The Powells decided to have the table repolished to match the rest of the suite. It was placed in store for Mr. Powell two days later.

Witness said he told them that the firm would store it free for twelve months. The firm usually did this, but never advertised any specific period of time.

The furniture despatched to Mr. Powell was that which he sold to them.

Judgment was given for plaintiff for £45 5s. with costs.

Liverpool Golf Made £130 for F.T.B.A.

AT last week's meeting of the committee of Liverpool branch F.T.B.A., Mr. A. A. Wright reported that the net profit from the golf tournament was £132. The treasurer's report indicated that the cash in bank stood at £650, a cheque for £400 was sent to London in March last.

Mr. Guy Rogers, as a member of the Merseyside Furniture Manufacturers' Association was asked by Mr. W. R. McNab (branch chairman) to make enquiries concerning the appointment of a branch secretary to succeed Mr. J. S. Blakiston, who now holds a position outside the branch area.

Messrs. W. Katzin, S. James, A. B. Mather and W. H. Whittick were appointed a sub-committee to make arrangements for the dance to be held on October 25. It was reported by Mr. D. Boutcher that the only date available for the annual theatre show next year, was May 23. It was unanimously decided to accept this date.

New Furnishing Firm

A NEW furnishing and upholstery business has been opened by L. Winston at 37, Vivian Avenue, Hendon, N.W.4.

Mr. L. Winston, principal of this new concern, served his apprenticeship with M. Stephany, Ltd.

Amending Order for Carpet Prices

AS announced last week the maximum and overriding maximum prices for the new Wilton carpet, W.4.A, and the 40-inch width of hair cord carpet in the schedule to the Carpets (Maximum Prices) (Amendment) Order, 1950, which came into force on June 14, were incorrectly computed. The corrected prices are now provided in the Carpets (Maximum Prices) (Amendment No. 2) Order, 1950. The Order also provides that retailers, in computing their maximum prices for carpets, may round up the amount to the nearest 1d.

The Order comes into operation on Monday.

John Walsh's 75th Birthday

JOHN WALSH, LTD., the Sheffield furnishers and drapers, celebrate the firm's 75th anniversary this month.

The store was founded by the late Mr. John Walsh on June 19, 1875, as a small drapery shop on the north side of High Street, Sheffield.

The business extended rapidly, and in 1880 Mr. Walsh secured a shop on the south side of High Street. Like the original premises, this store had to be moved back for road widening.

The fine store which was blitzed in 1940 was completed in 1899, and by 1925 claimed to be "Yorkshire's Greatest Store."

North London Furnishers Take Over Further Site

LATEST development plans now being carried out by Circle Furnishing Co., Ltd., include the acquisition of additional corner site property at 106, Essex Road, N.1, and the installation of a modern shopfront to their premises at 563, Kingsbury Road, N.W.9.

The additional premises at Essex Road will supplement the firm's existing showrooms at 108 and 111, Essex Road, and the new frontage at Kingsbury Road will complete a modernisation scheme which had already been partially undertaken by the provision of a new front to their head office premises at 559, Kingsbury Road earlier this year.

In an interview with a *Furnishing World* reporter, Mr. Sidney Myers, managing director, said: "Plans for a further extension of our business will be prepared as soon as present building restrictions are lifted. We are specialising in all branches of good quality furnishing."

Since 1945, when the firm was established, a gradual expansion programme has been in progress, resulting to date in a growth from one shop to five.

The other directors of this company are Mr. Edward Myers and Mr. William Myers, who are in charge of the Essex Road store, and Mr. Philip Myers who conducts the business at Kingsbury Road.

Ilford Store's 60 Years' Trading

ON June 14, 1890, Mr. John Bodger, J.P., opened a business in Ilford which was to grow into the well-known departmental store of Bodgers, Ltd.

The business was begun as a drapery store. Three years after the opening two more shops were added, and in 1903 further premises were taken to house the curtains and rugs departments. Later, a large furniture department was added.

In 1914 an arcade was opened which led from High Road to Station Road and which is still much used.

Mr. John Bodger, the founder, died in 1920 and his son, Mr. Frank J. Bodger, took over. Subsequently the store became a private limited company with the late Mr. Frank Bodger as governing director and Mr. A. W. Green and Mr. J. T. Burchell as directors.

In 1927 a bold venture was decided upon. Six shops in Station Road were demolished and an imposing building was erected.

Mr. Frank Bodger died in 1937 and a new era began under the direction of Alderman A. W. Green, chairman of the board, and Mr. J. T. Burchell, governing director. The other directors are Mr. J. A. G. Burchell and Mr. D. E. Green, and Mr. J. W. Bates is general manager.

To celebrate their Diamond Jubilee, Bodgers will hold a special sale from June 30, for which special features have been arranged.

The reorganisation of the furnishing department at Kettle's, cabinetmakers, furnishers and upholsterers, Market Place, Brigg, Lincs, is now completed and the department has been reopened.

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June 24 Is Census "Key Day"

AS already announced, the first Census of Distribution is to be taken next year. The Census will cover retail and wholesale distribution. The information which traders will then be asked for concerning sales, purchases and so, will in general cover trading for the whole of 1950 (or a business year ending between April 5, 1950 and April 6, 1951, if more convenient).

In addition, traders will be required to give details of the number of people they employed and the wages they paid *in the week ending June 24*, 1950. The details which will be required are given below. All traders concerned are urged to make a note of their answers to these details at the end of this week and keep it safely until they receive the Census forms next year.

Employment: The number of persons, male or female, full-time or part-time, aged 18 and over, or aged under 18, working in each establishment (including those temporarily absent through sickness and holidays). The figures are to be divided between (a) persons on the pay-roll who were paid a definite wage or salary and (b) owners and others working in the business.

Wholesalers and retailers will be required to show how many persons were mainly engaged in production and how many in a separate transport organisation associated with the business. Caterers must give particulars of the number of paid employees who during the week received free board and lodging or received free meals and those who were engaged in making goods for sale over the counter. Motor traders must show the number of persons included in the total who were engaged in repair work or production.

Wages and Salaries: Payments made for the week ending June 24 to those persons who received a definite wage or salary are required. Commissions and bonuses paid for the week are to be included. Caterers are asked to exclude tips or gratuities, but to include service charges distributed and payment in lieu of meals, etc. Wholesalers are required to exclude travellers' expenses.

Specimen Forms: In order that traders may see in detail the questions they will be required to answer in 1951, specimen forms can be obtained from the Board of Trade, Statistics Division, Thames House North, Millbank, S.W.1.

£2,500 Fines in Tax Evasion Action

"THE amount of tax which has been evaded is £10,000," said Mr. J. L. Willis, Customs & Excise counsel, at Old Street Magistrates Court, when he prosecuted James Alfred Lawrence, 278, Pitfield Street, Shoreditch, who pleaded "Guilty" to ten summonses charging him with having been knowingly concerned in the fraudulent evasion of purchase tax by R. Henderson & Co. in respect of mirrors, glasses and other goods. (Brief report appeared in last week's *World*.)

A partner in the firm, Lawrence, who was stated by his counsel (Mr. C. L. Hawser) to have accepted full responsibility for the offences, was fined a total of £2,560 and ordered to pay 200 guineas costs. He was allowed 28 days to pay.

In his outline of the case for the prosecution, Mr. Willis mentioned that the defendant had rendered himself liable to imprisonment for two years and to monetary penalties amounting to over £30,000.

"Sold as Second-hand"

The largest part of the sales in question, counsel went on, were made by a man named Coombes. The goods were supplied to him at a tax-exclusive rate and he sold them tax free as second-hand plate at prices varying from 25-40 per cent over those which had been debited. Coombes had alleged that the difference was shared between Lawrence and himself but Lawrence had frequently denied this at all times. In order to cover up the amount of money which Coombes handed into the firm fictitious invoices for non-chargeable goods were made out.

Mr. Willis read a statement in which Lawrence said that he alone accepted responsibility because his partner, Mr. Gray, was in no way concerned with any of his dealings with John Edward Coombes or for that matter with anyone else. His function in the partnership was merely that of outdoor glazier.

Coombes, the statement went on, was employed by him (Lawrence) as a traveller for the firm for some years past and about the end of 1945 or the beginning of 1946 his firm commenced making-up mirrors from second-hand plate. He was under the impression that mirrors made-up from second-hand plate were not liable to purchase tax. He was quite convinced of this and he informed Coombes that this was the case.

Coombes, Lawrence added, also believed that if second-hand plate were used no tax was chargeable. The records kept by his firm respecting the transactions involving Mr. Coombes were "not altogether correct" for the following reasons. Coombes asked him, in order to make doubly certain that he would be running no risk in supplying such goods free from purchase tax, if the same could be invoiced to him in some other form.

Mr. Osborn told the court that the defendant was a man of good character. The firm, from small beginnings, had developed into a thriving little business largely through hard work. As far as he knew it had a very good name in the trade.

Mr. Hawser said there was no question of the defendant sheltering behind Coombes or for that matter behind anyone. He was taking full responsibility.

This was not a case of a person charging purchase tax and putting it into his own pocket. "We have not charged the tax and now we find ourselves in the position of having to pay it although we have not charged it," counsel added.

Mr . Hawser mentioned that the turnover of the firm was about £30,000 a year and the net profit of each partner was £1,400. Lawrence had made an extremely frank statement and given Mr. Osborn full assistance in his investigations.

Denby & Spinks' Centenary Lunch

Richard Nicholas Spinks, second son of Mr. Anthony N. Spinks, chairman and managing director of Denby & Spinks, Ltd., was the youngest speaker at the firm's centenary lunch. With him in this picture is, seated, Mrs. Spinks, widow of Mr. Ingham Spinks, son of the founder of the firm. Standing, left to right, are Mr. Anthony N. Spinks, Mrs. J. C. Read, Mr. Eric Spinks, Mrs. Anthony N. Spinks, Mrs. M. E. H. Dunn and Mrs. Eric Spinks. (Picture by courtesy of "Yorkshire Evening News.")

GUESTS at a Centenary luncheon held at the Queen's Hotel, Leeds, last week, by Denby & Spinks, Ltd., furnishers, Albion Street, Leeds, heard the maiden speech of eleven-year-old Richard Nicholas Spinks, the younger son of the chairman and managing director of the firm, Mr. Anthony N. Spinks.

Richard Spinks responded to the toast of "The future of the firm," and showed that already he is interested in the family business. So much so that he hopes to spend his summer holiday visiting carpet and linoleum factories to see how the goods are actually made.

His father gave some startling facts when he told the gathering that last year the firm paid more than £72,000 in Purchase Tax, and that with income and company taxes the firm's contribution to the Exchequer equalled last year £400 for each employee.

Other speakers included: Mr. W. White, deputy managing director of the firm; Mr. William E. Boynett (Boynett & Co., London); Mr. Jack Beresford (Beresford & Hicks, Ltd., London); Mr. Eric F. Tomkinson (Tomkinsons, Ltd., carpet manufacturers, Kidderminster); and Mr. C. Patrick Crossley (chairman John Crossley & Sons, Ltd., carpet manufacturers, Halifax).

CITY NEWS • CITY NEWS • CITY NEWS • CITY NEWS • CITY N

Associated Weavers Profit Up By £96,000

CONSOLIDATED trading profits, interest, etc., of **Associated Weavers, Ltd.**, and its subsidiaries for the year ended March 31 are £318,533 (£222,169).

Deduct directors' fees, executive salaries and proposed additional remuneration, depreciation of fixed assets and auditors' remuneration £59,775 (£37,337), and exceptional non-recurring expenditure nil (£4,691), and interest on Notes £7,012 (£3,651), balance £251,746 (£176,490).

Written off for expenses of bonus issue £1,529 (nil), loss on sale of shares £517 (nil), additional amount written off capital expenditure during year £30,000 (nil), and taxation £124,529 (£95,860), leaving £95,171 (£80,630). To Preference dividends £9,460 (same), Ordinary interim 10 per cent on doubled capital (20 per cent) £11,990 (same), final dividend 22½ per cent (45 per cent) £26,977 (same), balance £46,744 (£32,183).

Brought in £63,469 (£47,118), excess tax provision £7,049 (£9,168), making £117,262 (£88,469). General reserve £49,000 (£25,000), forward £68,262.

Bearmans Make £80,000

TRADING profit for the year to February 19 for **Bearmans, Ltd.**, is £80,076 (£68,480), plus income Government securities £193 (£178). To directors' remuneration £12,573 (£11,847), auditors £210 (same), depreciation £6,185 (£4,888), loss on sale of freehold properties nil (£2,167), net profit, before tax, £61,301 (£49,546).

Taxation absorbs £32,918 (£23,726).

New Day Increase Capital to £1,000,000

AN offer of 500,000 2s. Ordinary shares at par is to be made to Ordinary shareholders in **New Day Furnishing Stores.** Nominal capital is to be increased from £750,000 to £1,000,000 by the creation of 2,500,000 new 2s. Ordinary shares.

£244,000 Profit for T. F. Firth

NET profit, after tax, for the year to March 25 of **T. F. Firth & Sons,** is £244,851 (£266,183 after crediting £30,000 provision for taxation no longer required).

Taxation charged after £30,000 (nil) in respect of initial allowances £254,086 (£227,494), superannuation, etc., £8,979 (part year £5,034), writing down British Government securities to market value £2,823 (nil), final dividend Ordinary 12½ per cent (making 20 per cent for the year absorbing net £55,000) (same).

A second interim dividend of 7½ per cent has been declared by **John Wright & Sons (Veneers), Ltd.**, whose total dividend for last year was 12½ per cent.

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Browns, Chester, Make More

THE results of **Browns of Chester** show trading profit to January 31, £59,062 (£37,545), plus rents, etc., £1,735 (£1,703). To depreciation £4,149 (£3,546), directors' remuneration £13,110 (£26,759), audit fee £300 (same), mortgage and debenture interest £5,802 (£5,822), profits tax £4,908 (£3,100), reserve for future income-tax £16,525 (£10,500), leaving net profit £16,003 (£9,221), to further tax provision nil (£32,111), Preference dividends £1,375 (same), Ordinary dividend 5 per cent (same), plus bonus 5 per cent (nil) £2,750 (£1,375); forward £35,089 (£23,211).

John Duckworth Profit Up £72,000

TRADING profit for **John Duckworth & Sons (Blackburn), Ltd.**, with investment income less directors' salaries and commissions, year ended March 31, £156,488 (£83,783).

Deduct depreciation £5,372 (£1,849), special depreciation on additions to plant nil (£1,700), balance £151,116 (£80,234). Brought in £68,142 (£34,470), available £219,258 (£114,704).

To directors' fees £1,050 (same), less excess provision, plus future tax reserve, £80,424 (£37,262), issue of bonus shares and expenses of issue, less reserves utilised £41,952 (nil), dividend 30 per cent (same), on doubled capital £16,500 (£8,250), forward £79,332.

Jeffery's £18,000 Profit

TRADING profit for the year to January 31 for **Jeffery, Sons & Co.**, is £18,318 (£24,216), plus other income £6 (£40). After tax £8,845 (£13,708), etc., net profit £3,143 (£4,844).

To Preference dividend £495 net (same), Ordinary dividend 5 per cent and bonus 1 per cent £660 (same) general reserve £2,000 (same), forward £4,550 (£4,562).

Change of Name

Artistic Productions, Ltd., interior decorators and furnishers, etc., 181, Kensington High Street, W.8.—Name changed to Technical Productions (London), Ltd., on May 24, 1950.

CITY NEWS + CITY NEWS + CITY NEWS + CITY NEWS + CITY N

The Gazette

THE BANKRUPTCY ACTS 1914 and 1926

BANKRUPTCY PROCEEDINGS

Ernest Edward **Hickson,** rear 33, Saint Andrew's Road, Saint Annes-on-the-Sea, Lancashire, joiner and cabinet maker. First meeting June 23 at the Official Receiver's Office, 20, Byrom Street, Manchester, and public examination July 12 at the Court House, South King Street, Blackpool.

Frederick George **Pimm,** 26, Bell Street, Romsey, Hants, formerly upholsterer. First meeting June 28 at the Official Receiver's Office, 16, Westwood Road, Southampton, and public examination August 9, at the Court House, Castle Square, Southampton.

THE COMPANIES ACTS INTENDED DIVIDEND

Michael Alexander, Ltd., 14, St. Mary Abbots Terrace, Kensingon, London, W.14, furniture dealers. No. 00626 of 1949. Claims June 29 to Archibald William Hunter, 185-188, High Holborn, London, W.C.1.

NOTICE OF DIVIDEND

Bacoda Ltd., 262, Castle Street, Dudley, Worcestershire, furniture dealers, upholsterers and cabinet makers. No. 00339 of 1949. First and final of 2s. 8d. in the £ payable June 26, at 174, Edmund Street, Birmingham.

COMPANIES' WINDING-UP

Wellclose Frame Company, Ltd., 1-3, Fletcher Street, London, E.1, furniture manufacturers.

The first meeting of creditors was held on June 15, when Mr. J. Melville Clarke, Official Receiver, reported that the winding-up order was made on May 15.

The company was formed in October, 1947, as the Wellclose Upholstery Co., Ltd., which was changed by special resolution in August, 1949. The nominal and issued capital was £2,000. The company was originally incorporated with a view to taking over a partnership business known as the Wellclose Upholstery Co., which ceased trading in February, 1948, but it did not do so, and in fact, did not function until the end of 1948. When the company commenced to trade in January, 1949, it manufactured frames for upholstered furniture, and an agreement was entered into with a finance house for the purchase of machinery.

The initial finance for the company was provided by one of the directors. Further advances were made and in October, 1949, £705 was due to directors. Since that date no further working capital was introduced apart from small loans and a bank overdraft.

Mr. Clarke said that no accounts had been prepared and no statement of affairs lodged, but on present information the liabilities were expected to amount to £6,250, of which £340 was due to preferential creditors. The assets comprised: equity in machinery on H.P. £300; loose plant and stock £82; and office furniture £13.

The failure of the company had been partly attributed to the payment of high wages; overhead expenses; and the competitive prices at which the company had to sell goods.

A resolution was passed for the appointment of Mr. F. Goodman, C.A., of 3, Broad Street Buildings, London, E.C.2, as liquidator, together with a committee of inspection.

MEETING OF CREDITORS

Joseph Wolman, lately trading as **Wolman's Furnishing Stores,** 279-281, Edgware Road, London, W.2, furniture dealer.

At a meeting of creditors, debtor's accountant, who had only recently been consulted, reported that, because of a decline in turnover, efforts had been made to dispose of the business, without success. The lease of the Edgware Road premises had expired, and the landlord had served a Bankruptcy notice on the debtor in respect of outstanding rent amounting to £400. Recently, distress had been levied at the suit of the Rating Authorities, and stock-in-trade and effects (which had cost over £400) had been sold by auction for the sum of £80.

No statement of affairs was issued at the meeting, but it was reported that the unsecured liabilities amounted to £2,073, and that the only asset consisted of a lease of the premises numbered 320 Holloway Road, which was likely to yield a profit rental of £160 a year over the next seventeen years.

During 1949, a bank overdraft of £1,900 secured by a charge on leasehold property in Caledonian Road, was discharged out of the proceeds of sale of the property, which amounted to £4,000. The balance of the proceeds of sale were stated to have been absorbed in the business.

Creditors expressed considerable dissatisfaction with the position disclosed, and it was generally conceded that an independent investigation into the affairs of the debtor should be conducted. Accordingly, the following resolutions were passed: That the debtor be requested to execute a Deed of Assignment in favour of Mr. David Morgan, I.A., 100, Park Street, London, W.1, as trustee for the benefit of creditors generally; that the security required to be given by the trustee under Section 11 (i) of the Deeds of Arrangement Act, 1914, be dispensed with; that a committee of inspection be appointed, consisting of Mr. P. Barclay (representing Rubber Improvements, Ltd.), a representative of A. Turner Smith, Ltd., Mr. C. G. Poppleton.

It was further resolved that the debtor should surrender the lease of the Edgware Road premises forthwith.

Mr. Morgan stated that he would defer the execution of the Deed of Assignment until he had had facilities for investigating the debtor's affairs.

COUNTY COURT JUDGMENTS

The following information has been taken from the Registry of County Court Judgments, the Treasury, S.W.1. Publication does not imply inability to pay. Debts may have been paid, or may refer to disputed cases.

McKernan, Joseph H., 10, Berkeley Road, Tunbridge Wells, upholsterer. £10 13s. 4d. May 13.

Lascelles, A. (male), 48, Aberdeen Street, Winson Green, Birmingham, upholsterer. £21 1s. 8d. April 24.

Benjamin, L. (male), 25, Alkham Road, Stoke Newington, N.16, cabinet maker. £13 4s. 8d. May 11.

Dingley, R. (male) (trading as **A. & R. Dingley),** 24, Station Road, Hanwell, W.7, furniture upholsterer. £17 13s. May 15.

Drury, Frank, 10-11, Broadway Parade, Hayes, furniture dealer. £26 3s. 3d. May 9.

Ideal Rest Bedding Works (sued as a firm), 98a, Millbrook Road, Southampton, dealers. £20 4s. 2d. May 12.

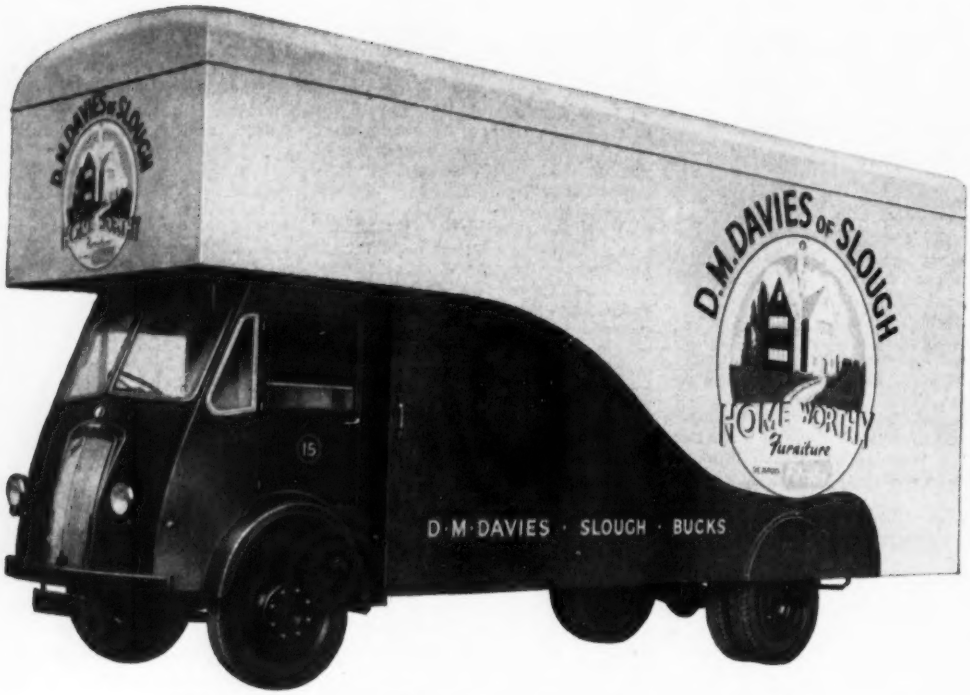
Gardiner, Ramsey James, Ideal Rest Bedding Works, 110a, Millbrook Road, Southampton, bedding manufacturer. £35 3s. 8d. May 16.

Cooper & Wilton (Hove), Ltd., R/O: 36a, Conway Street, Hove, furniture manufacturers. £31 5s. 9d. May 3.

Brenons, Ltd., R/O: Sun Life Buildings, Park Row, Leeds, furniture manufacturers. £23 13s. 6d. March 15.

Reeves & Son (a firm), Potter Gate, Norwich, house furnishers. £47 17s. 5d. May 19.

Gasken, Claude, 91, Fallendale Road, Sheldon, Birmingham, upholsterer. £47 17s. 6d. May 4.



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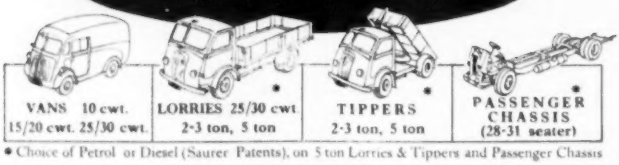

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The Furniture Bedding & Upholstery Manufacturer

VOL. 26, No. 327 June 23rd, 1950

A PRACTICAL JOURNAL FOR THE FURNITURE AND WOODWORKING INDUSTRIES

An Engineering Approach to Upholstery

Solving Problems of Easy Chair May Help Every Branch of the Industry

By G. E. Cleaver

"I FEEL that there are special circumstances favouring the easy chair which may shed light on the fundamental problems involved in furniture generally," said Mr. G. E. Cleaver in a recent lecture on "Easy Chair Frame Design — An Engineering Approach" given to the Chair Frame Manufacturers Association.

"IF these can be developed into practical advancements, then what chair frame makers and upholsterers may achieve may well offer methods to be emulated by other branches of the furniture industry for other types of furniture."

Dealing with structural considerations, Mr. Cleaver said that there were two kinds of loads imposed upon a chair frame during the course of its life. These were (a) functional, and (b) accidental.

The functional loads were the weights of people sitting in the chair or, he would allow, on the arms, or in any other way.

Accidental loads would include the dropping of a chair on to one leg while being moved. The distinction between the two types was recognised because, on the better quality chair, they might seek a delicate style in which resistance to accidental loads was willingly sacrificed.

What other structural functions did the frame perform? Tentatively, they could be classified as:

1. A foundation upon which the external shape of the chair was was formed.
2. An anchorage for the suspension system; namely, the spring units, snake-wire elements, tension springs, webbing, or even sheets of hardboard.
3. An anchorage for the covering material and the upholstery.

Planning the Chair

The first thing to be done was to draw in the desired outline of the complete chair; then an outline of the shape underneath the upholstery and around the suspension system. Upon the surfaces of this internal shape should be drawn in some distinctive colour, lines along which upholstery and covering were required to be attached. Points or lines at which suspension systems were to be attached should be drawn in some other distinctive colour. Other lines could be drawn in, and areas shaded where support to a shape was required but where no actual attachment was necessary.

(*continued over page*)

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These Easy Chair Problems Pin-Point Need for a Forum of Trade Technicians

(from previous page)

They then had to draw in sections of appropriate sizes, according to the type and form of material they intended to use. Due regard had to be paid to manufacturing loads, such as those imposed by driving in the tacks. Adequate rigidity was necessary.

The design of the sections would be guided towards making each section perform one, two, three or all of the functions they had classified. They should certainly attempt to make each one add its part to the general structural strength. They then had to attempt to integrate all the pieces into one structurally substantial frame.

They then proceeded to designing the joints. They might not know loads in terms of stress measurements, but they should be able to decide the type of loads likely to be imposed, such as tension, compression, shear, bending or torsion, and to arrange their joints to impart the maximum resistance to loads according to their forms.

It was unfortunate, said Mr. Cleaver, that there was no background of applied engineering knowledge which was available to the chair frame designer, as far as he had found. Fundamental theories existed, but they were still waiting to be applied.

Industry Needs Technical Forum

This inability to deal practically with the mechanics of a chair frame was due, in no small way, to the regrettable lack in the furniture industry of a technical forum. Mr. Cleaver said he felt sure that a sound technical background was an essential for sound research.

"I cannot but feel that such an Institution of Furniture Makers is essential to the future prosperity of furniture, and the furniture industry."

One fundamental defect which one found in almost every chair and seat was the lack of co-incidence between the point of maximum deflection of the seat and the line of trunk load. With the usual suspension systems, such as coil springs, the point of maximum deflections was invariably midway between the front and rear points of attachments.

This must be recognised as a fundamental defect, and while latex foam, which was rapidly being recognised as an almost ideal form of upholstery, did not possess this defect, it was rather sad to see its advantages nullified by being dumped on to the same sort of suspension system with no apparent allowance or regard for its superior virtues.

It was essential that, if they wanted to encourage people to stay at home and wear their chairs out more quickly, the back rail carrying the back attachment of the spring unit or other suspension system should be located as far back as possible.

A chair frame could be strengthened, without an increase in the amount of timber required, by avoiding rectangular shapes in any of the main planes.

Resistance Against Bending

Another point of mechanical interest was that material located some distance from the line from which a structure tended to bend or turn was more able to offer resistance against that bending or turning than if it were nearer to the axis. Therefore, a rail twice as thick as another would be many times stiffer.

Another point, a long leg or a long rail would impose a higher load on to a joint than a short one, because its advantages as a lever was increased.

In arranging the attachments of spring units, one would expect more help to be derived from the servo action provided by taking a tab round the corner of the rail instead of permitting the tab to tear itself away from the screw, or nail, in direct shear under the load highly concentrated on a very small area of the tab.

It would not require very elaborate tests to prove that screws held better than nails, but if nails must be used, or if they were used to mechanical advantage so that the load imposed upon them was well below what nails were able to carry, then drive nails and other special forms might, in many instances, prove stronger than woodscrews driven in with a Yankee screwdriver.

Mr. Cleaver said he did not know if rusting screws were a cause of failure in wooden chair frames, but cadmium-plating or rustproofing treatment would perhaps be a satisfactory answer if it were.

Study "Failure after Service"

The most objective approach to chair frame strength problems was by a study of the way in which failure actually occurred after service.

Personally, he had never seen a broken dowel; only splits in the rails around them. Was it, perhaps, that a dowel—particularly a tight-fitting one—was weakening the rail? Thinner dowels might provide a stronger joint. Long dowels would be more effective than short dowels, but what was the length at which no further strength could be expected?

The strength provided by a dowel depended largely upon an interference fit, and an engineer would take great pains to maintain accurate diameters for both dowel and hole. Mr. Cleaver thought the engineer would be rather tempted to "cook" his dowels down to the lowest moisture content as a means of getting ease in assembly and tightness of his joints in service.

Tests Must Anticipate Failure

Speaking about performance tests, Mr. Cleaver said that providing the test anticipated the kind of failure which would happen in service then it was a sound one. Whether it bore any resemblance to service conditions was purely incidental.

"I have seen performance tests tried—some of them in the furniture trade—that faithfully emulate normal service conditions. They can be run until doomsday and they will test nothing and prove nothing. In service, one accidental kick may happen and the article could fall to pieces."

A torsion test was used as a performance test to measure the torsional resistance, or rigidity, of a chair frame. It did not decide that the elastic limit *should* be 200 lb. but that it *was* 200 lb.

In setting up performance tests of easy chair frames, an expert committee selected by and from the Chair Frame Manufacturers Association would be an appropriate body, said Mr. Cleaver, to recommend what physical characteristics required to be measured, then it would be up to people versed in testing to attempt to devise equipment that would measure those qualities.

A. E. Walsh on Management—4.

Finance Side of Production Control and Planning

INCREASING importance has been attached in recent years both here and in the United States of America to the effectiveness of budgetary control. This form of control is in fact relatively simple. It requires the pre-assessment of all the elements of expenditure: materials, labour, overheads, selling costs, etc., for given levels of production activity and distribution. It is in fact a measuring rod to show the degree of divergence between actual expenditure conditions at a given level of activity compared with the pre-assessment at the level. One of the most convenient forms of budget representation is contained in the break-even chart. The break-even chart is not a substitute for detailed cost accounts or for managerial judgment. It is primarily a means of reconciling probabilities with intentions and plans. It offers a clear and concise way to focus essential financial data into a means of estimating at what stage of production fixed overheads and variable overheads are recovered in selling prices and at what level of turnover losses end and profits begin.

Making a Break-Even Chart

The making of a break-even chart is simple. Expenses which vary directly with the volume of output are separated from non-variable expenses. The two are plotted on a chart separately, and a sales line superimposed which will cross the expense line at a point known as the break-even point. The break-even chart does not pretend to be a mathematically accurate accountancy system. It does not attempt to break down costs beyond those under the headings of fixed and variable. It does not replace an efficient costing system. It does, however, serve as a meter on which may be read the probable results of any proposed plan and thereby provides a key in determining policy especially when coupled with the measurement and control of efficiency in the other divisions of management. On this page is a typical example of the break-even chart.

Break-even charts can be used for the business as a whole or for individual departments, branch factories, different productions and even individual salesmen—indeed, for anything which combines a fixed expense with one which varies according to different circumstances.

If its limitations are borne in mind, the break-even chart can be used to analyse and control costs and to estimate profits under a variety of assumptions.

Cost estimating, cost accounting and cost control are, of course, essential elements in the range of functions of the industrial consultant.

I do not propose, in this series of articles, to discuss the relative merits of different bases of costing. The following, however, is a list of elements which come within the ambit of the industrial consultant's advisory services when he is employed on problems of finance:—

(1) Working capital control:—

(a) the effectiveness of capital expenditure and new plant and equipment;

(b) the effectiveness of stock obsolescence; and

(c) the effectiveness of the Production Control in ensuring that the right materials are in the right place in the right number at the time required;

(2) Overhead expenditure control:—

(a) departmental budgets;

(b) selling cost target; and

(c) control of materials, tools, power and services;

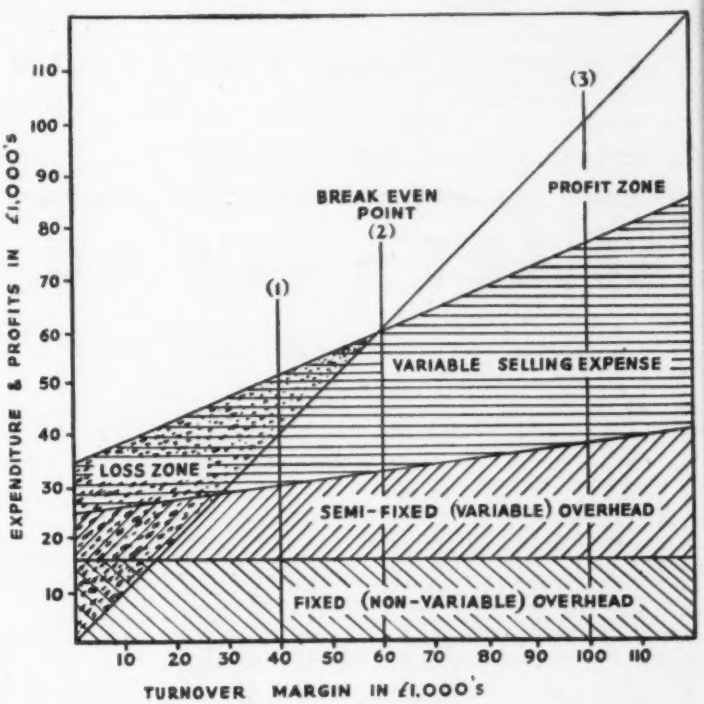
(3) Cost of the product:—

(a) an examination of actual and standard costs to determine profit margins; and

(b) selectivity and profit planning;

(4) Commitments analysed to determine the degree of equilibrium

(continued page 61)



A typical break-even chart. The horizontal scale represents gross profit (turnover margin). The vertical scale represents total expenditure and profit. (The turnover margin = selling price minus prime cost.)

Specimen readings:—

	Turnover Margin	*Expenditure*	*Profit or Loss*
(1)	£40,000	£50,000	Loss £10,000
(2)	£60,000	£60,000	Break-even
(3)	£100,000	£75,000	Profit £25,000

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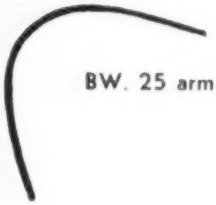
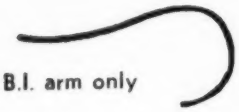


BW. 25 arm and leg



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'World' Review of New Woodworking Plant—3.

More High-Efficiency Plant for Furniture Production

A WIDE range of new woodworking plant was shown by British firms at the recent Canadian International Trade Fair. The "World," which has already reviewed the exhibits of the Sagar organisation and Wadkin, Ltd., this week reports on the latest Interwood plant.

One of the most interesting machines shown by Interwood, Ltd., is their type FAS.40 auto 20 fully automatic saw sharpener, which deals with any circular saws up to 40 in. diameter, and with appropriate attachments, will also sharpen band saws and frame saws.

It has automatic swivelling motion of the grinding wheel as well as automatic raising and falling movements. The adjustment for pitch and depth of tooth, etc., are quickly and easily mastered, and the three main tooth profiles are indicated on the side of the machine, and changing from one to the other is by lever; no changing of cams is required. There are two feeding speeds; thirty-two and sixty-five teeth per minute, which are obtained through gears, not cone pulleys.

A powerful fan is enclosed in the main casing for extracting the dust, which, with totally enclosed construction, cannot enter the case containing the gears and cluster of cams.

There are several noteworthy features on their type OF electric high-speed routing machine, which has a 360 deg. swivelling, canting head. When it is run at 18,000 r.p.m., the cutting system, which consists of concentric single flute cutters in eccentric chucks, enables the operator to produce perfectly clean cuts at the fastest possible rate. These speeds are attained through the attendant frequency changer, which converts the power supply into current suitable for the router motor to run at 12,000 r.p.m., and 18,000 r.p.m.

The router shown at Toronto had the latest standard extension side pieces fitted to the table, giving it a full working width of 4 ft. 1½ in., and a distance from front to rear of 2 ft. 11 in.

The new Interwood hand-operated veneer clipper will accurately cut straight, cross-cut, or mitre joints. It will trim veneers up to a clear four feet in length and in bundles up to approximately two inches thick.

The company claims that the joints obtained are perfect, and the saving in time is at least 50 per cent over hand cutting.

This veneer guillotine is designed for the utmost safety; the pressure bar is adjustable to cover the cutting edge of the knife and prevents the operator's hands coming into contact with it.

Other machines on their stand included a veneer splicer fitted with thermostatically controlled electric heating elements above and below the power feed chain, which has

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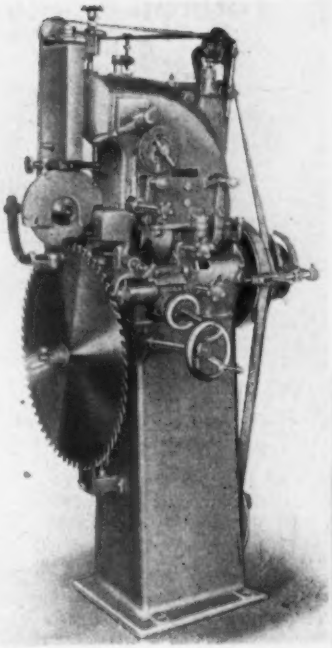
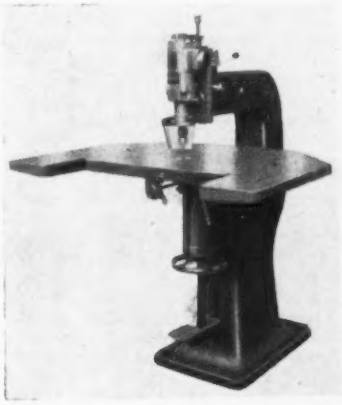
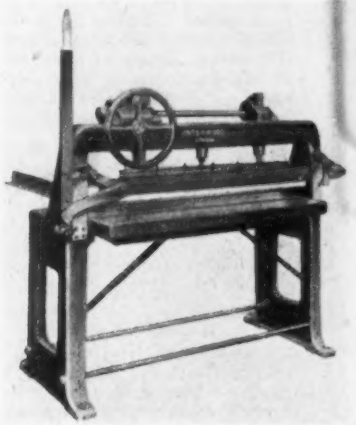


The Interwood fully automatic saw sharpener, which deals with circular saws up to 40 in. diameter, will also sharpen handsaws and framesaws.



A special cutting system on this high-speed routing machine enables the operator to produce perfectly clean cuts at the fastest possible rate. (Interwood, Ltd.)



This hand-operated veneer clipper, which is a recent addition to the Interwood range, will accurately cut straight, crosscut, or mitre joints.

Walsh on Management

(from page 59)

between orders held, stock on hand and purchase commitments;

(5) Cost trends:—

(a) material prices;

(b) pay rates; and

(c) overhead expenditure in relation to policy;

(6) Procedure and principles for the valuation of stock;

(7) The interlocking of cost accounts for financial accounts;

(8) The presentation of periodic balance sheets with departmental and production accounts;

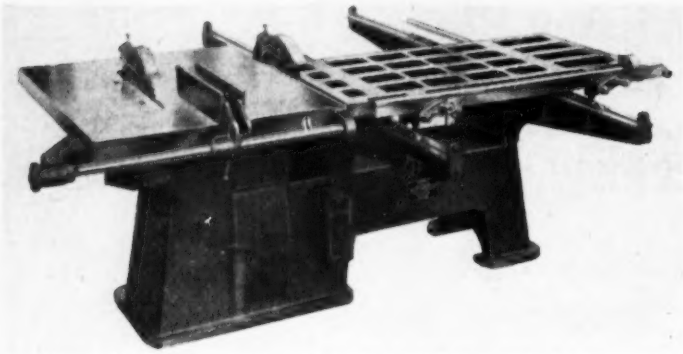
(9) The presentation of management statistics;

(10) The application of mechanised equipment; and

(11) The completion of the budget of turnover, expenditure and capital required.

These and many other aspects of financial control are the regular functions of the financial control division of each undertaking.

Improved Plant by Interwood



A rolling table on this ripping and cross-cutting sawbench, by Interwood, Ltd., permits the cross-cutting of boards up to 5 ft. wide.

(*from previous page*)
infinitely variable feeding speeds of from 16 to 60 feet per minute. This veneer splicer joins veneers 0.5 to 5 mm. thick.

Their electrically driven double glue spreader, which was demonstrated for many buyers, is designed for accurate cold spreading of synthetic resinous glues. Steel rollers, rubber covered with fine serration, run in heavy type ball-bearings. This machine is economical in operation, and—an important factor—easily kept clean.

A lid with a splash-proof rim is a feature of their glue mixer. A funnel arrangement has an aperture which opens independently of the main lid to facilitate the filling in of powder glues and hardeners.

A model which is expected to prove popular among Canadian woodworkers is their type CP ripping and cross-cutting sawbench for handling veneered panels and plywood sheets. A rolling table permits the cross-cutting of boards up to 5 ft. wide. It is fitted with double-sided ripping fence, which can be thrown over clear of the table when required.

Three Progress Stages for Dollar Exporters

THE Dollar Exports Board announced last week the publication of the first of three booklets on the marketing of British goods in the U.S.A. and Canada. It is called "Dollar Sales—Consumer Goods," and deals primarily with the problems of distribution. It will be followed by a second booklet, "Dollar Sales—Advertising and Sales Promotion."

THIS marks the beginning of a new and important phase of industries' attack upon the dollar markets. Stage one consists of the publication of the first two booklets; taken together they describe the whole continuous process of marketing in North America.

Stage two will be a series of meetings called jointly by the Federation of British Industries, the National Union of Manufacturers, and the Association of British Chambers of Commerce with representatives of the Trade Associations and Export Groups covering consumer goods. Separate meetings will be held both in London and elsewhere with groups of industries having much the same kinds of selling problems in North America.

The object of the meetings will be to discuss the progress already made by individual industries towards increased exports to the dollar areas, to analyse the problems which still remain to be solved, and agree what further action might be taken to ensure the maximum flow of dollar exports in each industry.

Stage three will consist of the publication of the third booklet, which will deal with the special problems of the distribution and selling of industrial equipment and supplies in the United States and Canada. The first booklet contains a number of practical hints on such vital points as the design, styling, colour, and packaging of products, American and Canadian customs duties, how to calculate the prices of goods for sale in the U.S.A. and Canada, and the best ways of making quotations, etc. It also tells the U.K. manufacturers where to go for further advice and help in each instance.

The main emphasis is on the problems of distributing British goods in the U.S.A. On this, it rams home the lesson, which everybody with practical experience of the markets has learned, that you must conduct your business over there on North American lines. This means that the manufacturer—whatever distributing agency he employs—must aim at exercising the maximum control over the whole operation, from the moment that the goods leave his factory, right through the distribution pipeline until they finally reach the ultimate consumer.

To ensure complete "follow through," the manufacturer must take steps to see that his goods are not merely distributed but sold. This means advertising and sales promotion. Because of its vital importance, a separate booklet is being published on this, but it is in reality the second half of the same story.

International Trade Fair In America

ONE of the largest exhibitions to be held this year—with a million square feet of space—will undoubtedly be the first United States International Trade Fair which will be held at Chicago, Illinois, from August 7-19, 1950.

THIS trade fair is being held as a civic event, financed and conducted on a non-profit basis by private business and industry. The governing body is part of a committee of nearly one hundred business and industrial leaders, working with the co-operation and guidance of the United States Department of Commerce.

This fair is described in America as the perfect supplement to the Marshall Plan; while the Marshall plan provides funds for the reconstruction of production facilities, the fair will provide the ideal marketing conditions for the goods which are produced.

Mr. Paul G. Hoffmann, Administrator for the Economic Co-operation Administration, has declared: "I am convinced that Europe could supply an additional 2½ billion dollars' worth of goods which could be used most advantageously and which would not compete to any extent with American production."

Exhibits will be split into two main sections: Consumer Goods and Industrial Supplies and Equipment. Consumer goods will include every aspect of home furnishings, and woodworking machinery will be shown in the industrial class.

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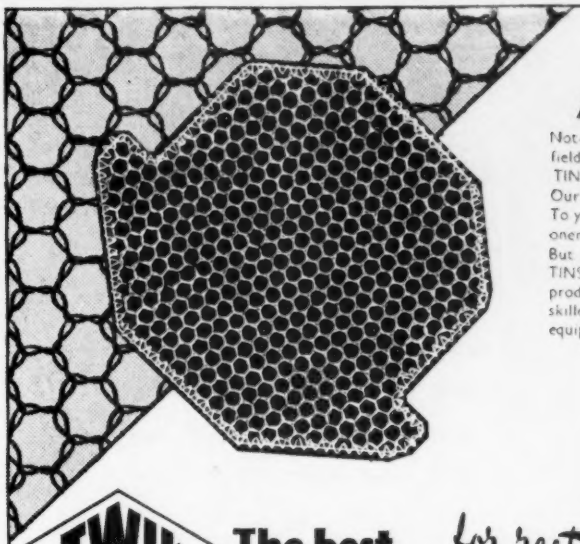

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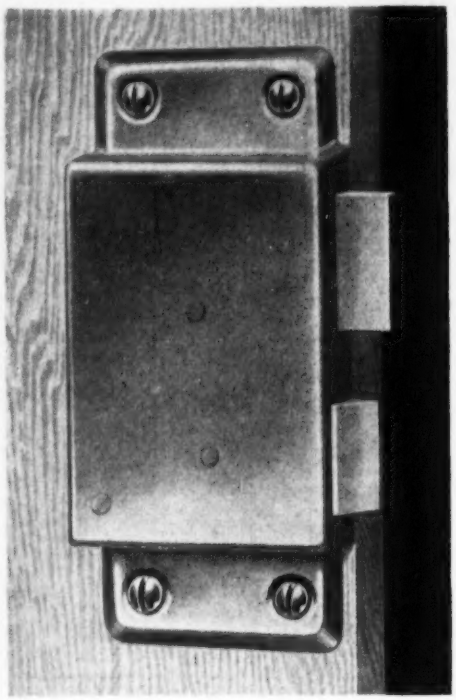

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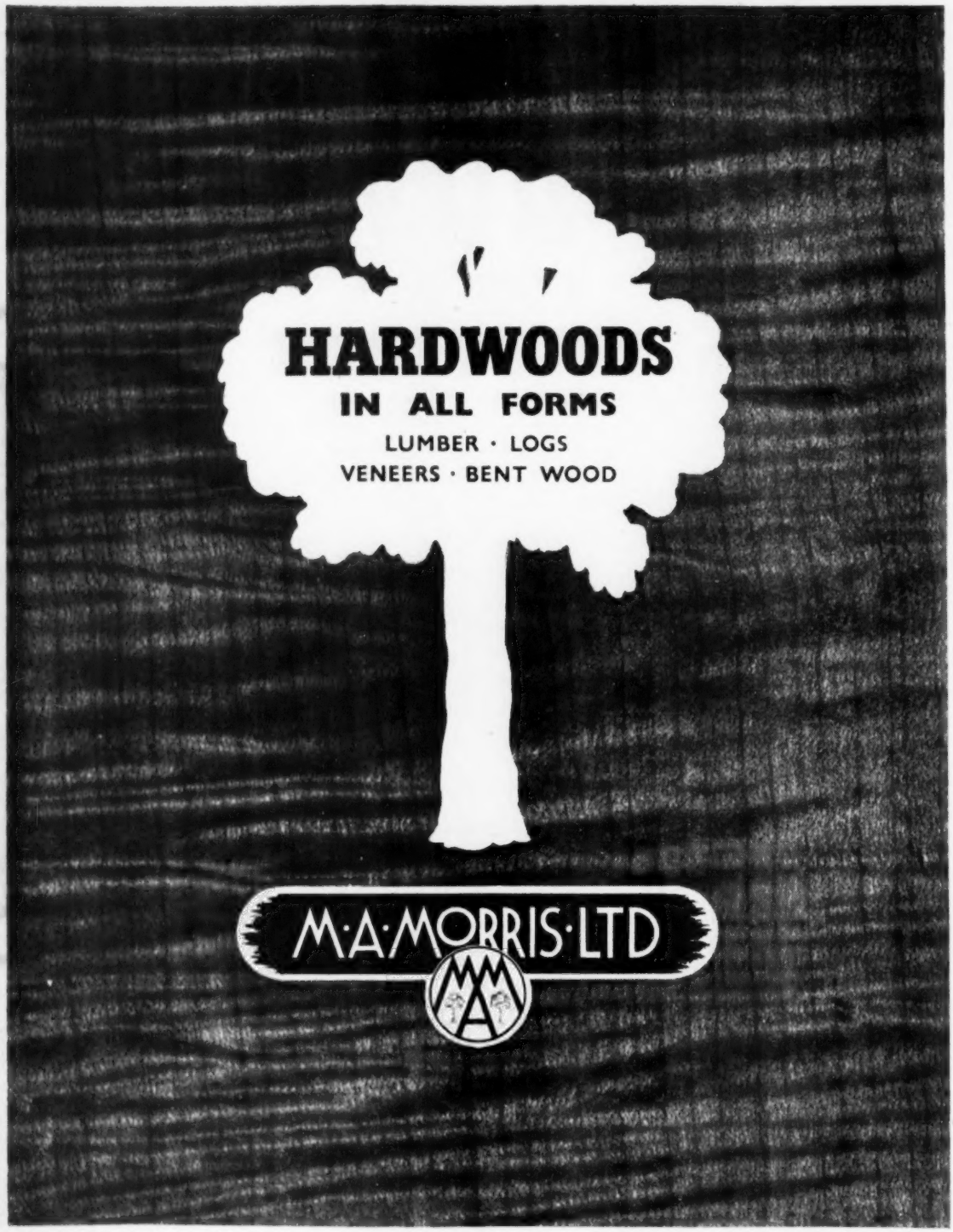

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MILL FOREMAN REQUIRED, MODERN FACTORY. MUST BE FIRST CLASS, FULLY EXPERIENCED AND HAVE HELD SIMILAR POSITION. CAPABLE ORGANISER, GOOD DISCIPLINARIAN, THOROUGHLY FAMILIAR WITH LATEST FLOW PRODUCTION METHODS, JIGGING, ETC. AN EXCELLENT OPPORTUNITY FOR THE RIGHT MAN. ONLY APPLICANTS WITH NECESSARY QUALIFICATIONS NEED APPLY GIVING FULL DETAILS OF EXPERIENCE, AGE AND SALARY REQUIRED.—BEATALL FURNITURE, LTD., PENHALL ROAD, CHARLTON, S.E.7.

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THE FURNITURE DEVELOPMENT COUNCIL

Invites applications for the post of Principal Officer to organise and run a technical Information Service. Applicants should have scientific qualifications, a thorough knowledge of the technical problems of the furniture industry and ability to write clearly on technical subjects. It would be an advantage for him to have had abstracting experience.

Applications should be sent in writing, stating experience, qualifications and salary required, to the **Secretary, Furniture Development Council, 11 Adelphi Terrace, Robert Street, London, W.C.2,** and marked "Information Service."

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SITUATIONS WANTED

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(3) EASTERN COUNTIES;
(4) SOUTH COAST.

SEND ALL PARTICULARS IN CONFIDENCE TO MANAGING DIRECTOR, BOX NO. 6925 FURNISHING WORLD 180 FLEET ST. E.C.4.

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REPRESENTATIVE REQUIRED by well-known Kitchen Furniture Manufacturers to cover London south of Thames, including whole of Kent. Commission basis; must have own car. Write, giving age, experience, and other agencies held.—Box No. 6926 Furnishing World 180 Fleet St. E.C.4.

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WINTER & BLOOM, LTD., 77, GREAT EASTERN ST., LONDON, E.C.2, REQUIRE A WELL INTRODUCED REPRESENTATIVE FOR LANCASHIRE AND CHESHIRE. LETTERS WILL BE TREATED IN STRICT CONFIDENCE.

MANUFACTURING UPHOLSTERER, Manchester, requires Representative for North-West Lancs and Cheshire area.—Apply Box 6930 Furnishing World 180 Fleet St. E.C.4.

REPRESENTATIVE Urgently Wanted for expanding business. Mattresses, divans, feather bedding, garden furnishings, pillows, etc.; London area and part Home Counties.—Reply Box No. 6922 Furnishing World 180 Fleet St E.C.4.

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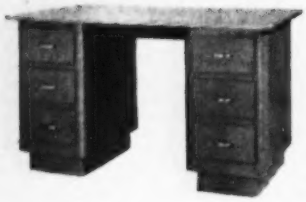
(continued on page 71)



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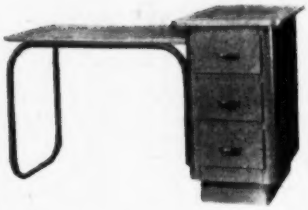

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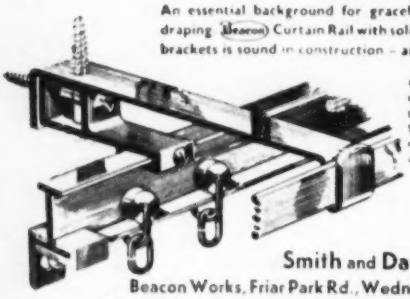

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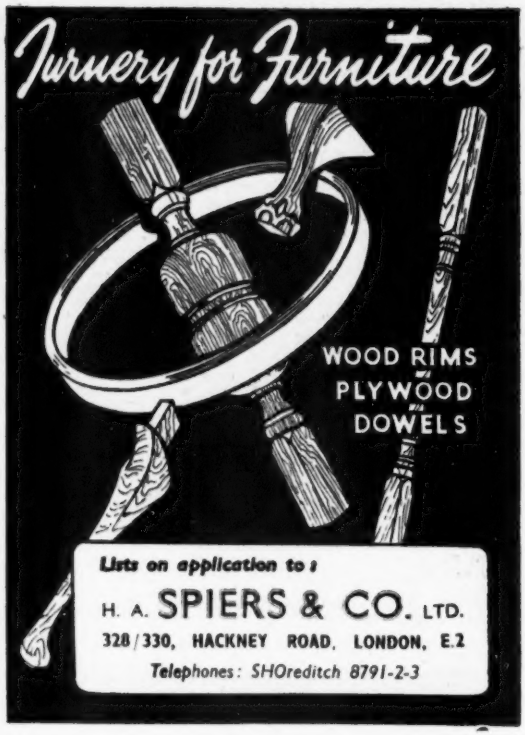

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PARKER-KNOLL, LTD., Require Experienced Representative for Yorkshire, Northumberland and Durham. Age approx. 37; resident in territory. Excellent opportunity for man with connection. Write, giving fullest details, to Secretary, Parker-Knoll, Ltd., Temple End, High Wycombe, Bucks.

S.E.B. UPHOLSTERY, Manufacturers of Three-piece Suites and Fireside Chairs (Utility), invite applications for the post of Sales Representative in the West Country area. Applicants must have an established connection and be in possession of own car. Apply, Sales Manager, S.E.B. Upholstery, 35/37 Butcher St., Portsea, Portsmouth, Hampshire.

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INDEX to ADVERTISERS

Ashmele Bros., Ltd. 19

Batley, H. F., Ltd. Cover iv
Baker, Harold, Ltd. 80
Beacon Bedding Co., Ltd. ... 31
Bedding Supplies, Ltd. 24
Bennett, Thos., & Sons (Leeds), Ltd. 32
Bentwood (Stratford), Ltd. 60
Berry, J., & Sons, Ltd. 17
Birney's Products, Ltd. 20
Birshall, Ltd. 30
Brookes, Sidney (Furniture), Ltd. 21
Bruce, Robert, Ltd. 64

Charkham, Morris, Ltd. ... 5
Chiswell Wire Co., Ltd. 14
Cinnamon, J., Ltd. Cover i & 25
Columbia Photo Service, Ltd. 36
Copydex Mfg. Co., Ltd. 38
Coronation Upholstery Co., Ltd. 34

Dermide, Ltd. 18

Eglin, W. P., Ltd. 32
Elwilply Veneer Co., Ltd. 66
Engert & Rolfe, Ltd. 18
Exeloak, Ltd. 37
Express Veneering Co., Ltd. 64

Fane, S. A. (High Wycombe), Ltd. ... 36
Farmer, Leopold & Sons ... 60
Fashionwood, Ltd. 18
Fitton, N. 38
Foxton, W., Ltd. 41
Furniture Industries, Ltd. ... 27

Goldberg, Y., & Sons, Ltd. 66
Grant, S. (Furniture), Ltd. 26
Greaves & Thomas, Ltd. ... 1

H.H.P. Sales, Ltd. 8
Hamilton, E. W. 22

Harris Goldstein, Ltd. 38
Harris & Hunt, Ltd. 36
Healey, W. H., Ltd. 34
Heath, J. B. 30
Heaton, J. H., Ltd. 14
Homelea Fittings (London), Ltd. 32
Hooper, W., & Co., Ltd. ... 48
Howard, Graham, Ltd. 8
Hubbersgilt, A., Ltd. 2
Huglin, D. 26

Jarman & Platt, Ltd. 36
Johnson, W., & Sons (Manchester), Ltd. 34
Jones, J. W., & Co. (Manchester, Ltd. 22

Kent & Co. (Smith), Ltd. 20
Kimburn Mfg. Co., Ltd. 10
Kloss & Trusher, Ltd. 9

Lader, S., Ltd. 38
Lamb, C., & Sons, Ltd. ... 50
Lawrence Cabinet, Ltd. 11
Lawrence, Wm., & Co., Ltd. 24
Lees Bros. 32
Leet, W., & Sons, Ltd. 52

Manchester Cotton Felt Co., Ltd. 63
Manning, Bosworth & Co., Ltd. 16
Matthews, J. G., & Son, Ltd. 10
Mealing, T. W., & Son ... 12
Mersey Bedding Co., Ltd. Cover iii

Metal Commercial Bodies, Ltd. 29
Metropolitan Plywood Co., Ltd. 57
Mills Equipment Co., Ltd. 26
Mirfield Waste Co., Ltd. ... 70
Moorhouse, E. (Apex), Ltd. 35
Moorhouse, J. H., & Co. (Woolvo), Ltd. 28
Morris, M. A., Ltd. 68
Morris Commercial Cars, Ltd. 56
Morris, Wilkinson & Co. (Nottingham), Ltd. 15

Nairn & Arthurs, Ltd. 16
Nico Mfg. Co., Ltd., The 66
Norcutt, W. G., & Co. (London), Ltd. 70

Oriental Matting Co., Ltd. 30

Paragon Furniture, Ltd. 24
Plumridge, Wm., Ltd. 22
Progress Upholstery 32

Rackstraw, J. S., & Co. ... 36
Reliable Plywood Co., Ltd. 65
Rexmore, Ltd. 31
Ronson Furniture, Ltd. 3

Sainter Bros., Ltd. 67
Serlin, L., & Sons, Ltd. ... 35
Shrager Bros., Ltd. 33
Siddall & Hilton, Ltd. 28
Smith & Davis, Ltd. 70
Smith, H. W. 39
Smith, J. S. (High Wycombe), Ltd. ... 28

Smith, N. B., & Co., Ltd. 30
Sorenson, J. 24
Spencer, J. M. 6
Spiers, H., & Co. 70
Standard Upholstery Co., Ltd. 21
Sterling Furniture, Ltd. ... 46
Story & Co. (Wholesale), Ltd. 54
Styles & Mealing, Ltd. 27
Sure-Rest Bedding Co., Ltd., The 22

Thonet Bros., Ltd. 49
Timberlake, J. W., & Co., Ltd. 30
Tinsley Wire Industries, Ltd. 65
Toper, Daniel, & Sons, Ltd. 64
Tu-Blar Trading Co., Ltd. 38

Veronique (Furnishing) Fabrics, Ltd. 4
Vitafoam, Ltd. 23

Waterman, M. 38
Weisbaum Bros., Ltd. 57
Wicksteed & Palmer, Ltd. 20
Wilcox & Co. 34
Willoughby, P., Ltd. 20
Wilson & Ingham (1935), Ltd. 16
Wilton Furniture Works, The 13
Winlaw Furniture Productions, Ltd. 4
Wolberg, L., Ltd. 7
Wood Bros. 6
Woodcock, T. F., & Sons, Ltd. 34
Woodland Furniture (London), Ltd. 12
Wright Bros. (High Wycombe), Ltd. ... 28
Wright, V. 39
Wrighton, F., & Sons, Ltd. Cover ii

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